Overview

Continued and growing focus on investor stewardship increasingly places environmental, social and governance (ESG) considerations into a central role in investment decision making, as well as voting and engagement activities. ISS offers multiple research and analytical products to assist investors in assessing portfolio risk exposure.

Environmental and Social Disclosure QualityScore builds on ISS’s market-leading Governance QualityScore providing a measure of governance risk, performance, disclosure and transparency in the areas of Board Structure, Compensation programs, Shareholder Rights, and Audit & Risk Oversight.

Environmental and Social Disclosure QualityScore provides a measure of corporate disclosure practices and degree of transparency provided to shareholders and other stakeholders. Investors report that company disclosure is a meaningful signal in its own right – i.e. limited disclosure is often indicative that further investigation is needed to rule out the presence of poor practice – and a prerequisite to an effective comparison of company performance against peers.

Environmental and Social Disclosure QualityScore uses a numeric, decile-based score that indicates a company’s disclosure practices relative to their industry group. Scores measure the depth and extent of disclosure. This showcases the company’s understanding of its environmental and social risks, along with its preparedness to face and mitigate them, and drastically increasing its responsibility and accountability.

ISS’ QualityScore products are data-driven scoring and screening solutions designed to help institutional investors monitor the ESG practices of their portfolio companies. QualityScore products can be used as stand-alone service or in combination with and supportive of other ISS research and analytical products; ISS-Ethix’s Norm-Based Research (NBR) which analyses reported allegations of adverse impacts by business on society and the environment in line with business principles on human rights, labor rights, environmental protection and anti-corruption as recognized under the UN Global Compact or the ISS-oekom Corporate Rating provides a detailed assessment of a company’s ESG performance, indicating to what extent a company successfully manages risks and seizes opportunities in a world undergoing major transformational processes. While disclosure is an important aspect and in many cases a prerequisite for a performance assessment, the ISS-oekom Corporate Rating goes beyond disclosure and assesses the quality and outcome of a company’s risk and opportunity management.
Framework

The Environmental and Social Disclosure QualityScore framework covers more than 380 individual factors. Only factors relevant to a company’s Global Industry Classification Standard (GICS)\(^1\) industry group are reviewed and scored – around 240 – under any industry group, reflecting good practice, established standards and recognized challenges.

The selection of factors and their allocation to industry groups is informed by developments in disclosure standards and frameworks, such as the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB) standards and the Task Force on Climate-related Financial Disclosures (TCFD) recommendations.

Annual reviews ensure the methodology remains in step with disclosure standards as they adapt to reflect developments in company practice and stakeholder expectations.

This document details the 380 individual factors analyzed and the rationale for their inclusion in the framework. The complete Environmental and Social Disclosure QualityScore factor methodology and industry group applicability is detailed in Appendix I.

Scoring

Environmental and Social Disclosure QualityScore applies the QualityScore engine and scoring approach and provides two top-level scores, one for each pillar. Additionally, each category has a score.

The scores are decile scores, 1 – 10, which represent a relative measure based on the raw score calculations of the other companies in their specific industry group. A score in the 1st decile indicates relatively higher quality disclosure and transparency practices, and conversely, a score in the 10th decile indicates relatively lower quality.

Scores measure the depth and extent of disclosure. This showcases the company’s understanding of its environmental and social risks, along with its preparedness to face and mitigate them, and drastically increasing its responsibility and accountability. An additional measure is company participation in multi-stakeholder initiatives. This provides a risk-management framework supported by stakeholders, gives access to shared learning on best practice from industry peers, and confirms the company’s commitment to expected standards.

\(^{1}\) The Global Industry Classification Standard (GICS) was developed by Standard & Poor’s and MSCI in response to the financial community’s need for a reliable, complete (global) standard industry classification system. GICS is based upon a classification of economic sectors, which is further subdivided into a hierarchy of industry groups, industries and sub-industries. The GICS methodology is widely accepted as the industry analysis framework for investment research, portfolio management, and asset allocation. ISS does not classify companies into the GICS codes. A company should contact Standard & Poor’s at 1-800-523-4534 if it believes it has been misclassified. URL: [https://marketintelligence.spglobal.com/documents/products/GICS-Mapbook-Brochure.pdf](https://marketintelligence.spglobal.com/documents/products/GICS-Mapbook-Brochure.pdf)
Sources

Environmental and Social Disclosure QualityScore focuses on a company’s disclosure practices. Data is collected from company publications including mainstream filings, Sustainability and CSR reports, Integrated Reports, publicly available company policies and information on company websites. Confirmation of company participation in or formal endorsement of authoritative multi-stakeholder initiatives is collected from websites or member list made available by the relevant initiatives.

Aside from issuer request for update (see Data Verification below), company data is updated annually on a rolling basis, based roughly on the timing of their annual general meeting which is the typical time of filing annual reports and sustainability reports, issuing updates on company policies and introducing other significant changes to corporate disclosures.

Data Verification

Companies within the Environmental and Social Disclosure QualityScore coverage universe can review, verify and provide feedback on the data used to determine their scores via a complementary Data Verification tool accessed through ISS Corporate Solutions’ Governance Analytics platform.

Submissions of corrected or updated data factors can be made online through the platform.

Data verification remains open throughout the year. Additional blackout periods are anticipated in one-week cycles after annual methodology changes.

Online QualityScore profiles are updated once daily, at approximately 0500 Eastern. Therefore, when the ISS proxy analysis is released containing the updated QualityScore scores, the application may not yet reflect the updated scores and profile. The online score and profile will be updated the next day.

Companies can request their free login from contactus@isscorporatesolutions.com. Multiple users within a company can be granted access on request.
**Structure**

The structure of Environmental and Social Disclosure QualityScore is set out below.

<table>
<thead>
<tr>
<th>Pillars</th>
<th>Category</th>
<th>Subcategory</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Environment</strong></td>
<td>Management of Environmental Risks and Opportunities</td>
<td>Management Policies, Systems, and Disclosure</td>
</tr>
<tr>
<td></td>
<td>Carbon and Climate</td>
<td>Management Policies, Systems, and Disclosure</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Energy and Fuel Efficiency</td>
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<td></td>
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<td>GHG Emissions</td>
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<tr>
<td></td>
<td></td>
<td>Technology and Opportunity</td>
</tr>
<tr>
<td></td>
<td>Natural Resources</td>
<td>Water</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Land, Forests, and Biodiversity</td>
</tr>
<tr>
<td><strong>Social</strong></td>
<td>Human Rights</td>
<td>Management Policies, Systems, and Disclosure</td>
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<td></td>
<td></td>
<td>Consultation and Engagement</td>
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<tr>
<td></td>
<td></td>
<td>Ethical Sourcing</td>
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<tr>
<td><strong>Labor, Health, and Safety</strong></td>
<td></td>
<td>Labor Relations and Management</td>
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<tr>
<td></td>
<td></td>
<td>Occupational Health and Safety</td>
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<td></td>
<td></td>
<td>Workforce Diversity and Equality</td>
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<tr>
<td><strong>Stakeholder and Society</strong></td>
<td></td>
<td>Supply Chain Standards</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Ethical Sourcing</td>
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<td></td>
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<td>Training and Development</td>
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<tr>
<td></td>
<td></td>
<td>Compensation and Benefits</td>
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<tr>
<td><strong>Product Safety, Quality, and Brand</strong></td>
<td></td>
<td>Management Policies, Systems, and Disclosure</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Consultation and Engagement</td>
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<tr>
<td></td>
<td></td>
<td>Business Ethics and Anti-corruption</td>
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<tr>
<td></td>
<td></td>
<td>Sustainability Management and Oversight</td>
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<td></td>
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<td>Motivation and Accountability</td>
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<td></td>
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<td>Lobbying and Political Advocacy</td>
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<td></td>
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<td>Medicine, Health, and Nutrition</td>
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<td></td>
<td></td>
<td>Product Safety and Toxicity</td>
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<td></td>
<td></td>
<td>Supply Chain Standards</td>
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<td>Data Security and Privacy</td>
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<tr>
<td></td>
<td></td>
<td>Product Quality and Safety</td>
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<tr>
<td></td>
<td></td>
<td>Ethical Marketing and Communication</td>
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<tr>
<td></td>
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<td>Animal Welfare</td>
</tr>
</tbody>
</table>
Coverage

The company universe covered under the Environmental and Social Disclosure QualityScore comprises approximately 4,700 publicly traded companies in the Americas, European and Australasia regions. The intention is to bring the universes of E&S QualityScore and Governance QualityScore into alignment, although the timing has not yet been determined.

The full universe covered is detailed in the tables below.

<table>
<thead>
<tr>
<th>QS Region</th>
<th>Country</th>
<th>Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canada</td>
<td>Canada</td>
<td>S&amp;P/TSX Composite Index</td>
</tr>
<tr>
<td>US - R3K</td>
<td>United States</td>
<td>FTSE Russell 3000 Index</td>
</tr>
<tr>
<td>US - S&amp;P500</td>
<td>United States</td>
<td>S&amp;P 500 Index</td>
</tr>
</tbody>
</table>

Table 1: Americas coverage

<table>
<thead>
<tr>
<th>QS Region</th>
<th>Country</th>
<th>Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australasia</td>
<td>Australia</td>
<td>S&amp;P/ASX200 Index</td>
</tr>
<tr>
<td>Australasia</td>
<td>New Zealand</td>
<td>S&amp;P/NZX15 Index</td>
</tr>
</tbody>
</table>

Table 2: Asia-Pacific coverage

<table>
<thead>
<tr>
<th>QS Region</th>
<th>Country</th>
<th>Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
<td>European (multiple)</td>
<td>STOXX 600 Index</td>
</tr>
<tr>
<td>Africa</td>
<td>South Africa</td>
<td>FTSE JSE-40/JSE-MidCap Indices</td>
</tr>
<tr>
<td>Anglo</td>
<td>Ireland</td>
<td>ISEQ 20 Index</td>
</tr>
<tr>
<td>Anglo</td>
<td>United Kingdom</td>
<td>FTSE All-Share (ex-investment trusts)</td>
</tr>
<tr>
<td>Germanic</td>
<td>Austria</td>
<td>ATX 20 Index</td>
</tr>
<tr>
<td>Germanic</td>
<td>Germany</td>
<td>DAX30/MDAX50/SDAX 50/TecDAX Indices</td>
</tr>
<tr>
<td>Germanic</td>
<td>Switzerland</td>
<td>SMI 20/SMIM 30 Indices</td>
</tr>
<tr>
<td>Nordic</td>
<td>Denmark</td>
<td>OMX Copenhagen 20 Index</td>
</tr>
<tr>
<td>Nordic</td>
<td>Finland</td>
<td>OMX Helsinki 25 Index</td>
</tr>
<tr>
<td>Nordic</td>
<td>Norway</td>
<td>OBX Index</td>
</tr>
</tbody>
</table>
Table 3: EMEA coverage

Coverage Adjustments
The ISS QualityScore universe undergoes periodic coverage updates to reflect changes in the underlying index constituents. Most ex-US markets are updated annually in January to reflect year-end index rebalancing. Therefore, in most markets, adds and drops changes are held until beginning of the year, except for the US Russell 3000, which takes place in early July after the annual index reconstitution in June. The following markets have a more frequent rebalance schedule, however potential index drops are held until year-end (July for Russell 3000) to minimize volatility in the coverage universe.
Table 4: Quarterly Coverage Updates

Coverage Adjustment Notes:
1) ISS has the right to exclude companies from QualityScore coverage if companies do not meet ISS’ requirements for data collection or disclosure. In many cases Foreign Private Issuers are withheld from coverage.
2) ISS may retain a limited number of companies that would have otherwise been dropped from coverage in order to minimize volatility in QualityScore universe and meet the needs of its clients.
3) While new companies are added to the coverage universe per the above schedule, scores will not be available until all of the Governance QualityScore factors can be collected (generally after the company files its next annual proxy or circular).

<table>
<thead>
<tr>
<th>QS Region</th>
<th>Country</th>
<th>Coverage</th>
<th>Rebalance Frequency</th>
</tr>
</thead>
<tbody>
<tr>
<td>USA</td>
<td>United States</td>
<td>S&amp;P 500</td>
<td>Quarterly Adds</td>
</tr>
<tr>
<td>USA</td>
<td>United States</td>
<td>Russell 3000 (ex. S&amp;P 500)</td>
<td>IPO’s added Quarterly</td>
</tr>
</tbody>
</table>
Pillar: Environment

Category: Carbon and Climate

Subcategory: Management Policies, Systems, and Disclosure

RatingID 21: Does the company disclose a climate change policy or equivalent information that specifically addresses the company's climate change risks, performance, and opportunities?

› Emerging frameworks such as the one recommended by the Task Force on Climate-related Financial Disclosures (TCFD) expect that companies will provide these disclosures, and their absence will be viewed skeptically by investors.
› Industry standard: Yes
› This factor is further qualified by the following:
  › Does the company's climate change disclosure specifically address climate change risks?
  › Does the company's climate change disclosure specifically address climate change opportunities?
  › Does the company's climate change disclosure specifically address climate change strategy?
  › Does the company's climate change disclosure specifically address climate change performance?
  › Does the company's climate change disclosure specifically address climate change targets?
  › Does the company's climate change disclosure specifically provide analysis of performance against targets?
› Industry Group Applicability: All

RatingID 22: Does the company's climate change disclosure specifically address climate change risks?

› The Task Force on Climate-related Financial Disclosures (TCFD) has divided climate-related risks into two major categories: risks related to the transition to a lower-carbon economy, and risks related to the physical impacts of climate change.
› Industry standard: Yes, quantifiable
› Industry Group Applicability: All

RatingID 28: Does the company's climate change disclosure specifically address climate change opportunities?

› The Task Force on Climate-related Financial Disclosures (TCFD) has expressed that efforts to mitigate and adapt to climate change also produce opportunities for organizations, for example,
through resource efficiency and cost savings, the adoption of low-emission energy sources, the development of new products and services, and building resilience along the supply chain.

› Industry standard: Yes, comprehensive
› Industry Group Applicability: All

▶ RatingID 23: Does the company's climate change disclosure specifically address climate change strategy?

› According to the Task Force on Climate-related Financial Disclosures (TCFD), organizations should provide short-, medium-, and long-term horizons taking into consideration the useful life of their assets in connection with climate-related issues, and describe processes used to determine which risks and opportunities could have a material financial impact on it.
› Industry standard: Yes, comprehensive
› Industry Group Applicability: All

▶ RatingID 24: Does the company's climate change disclosure specifically address climate change performance?

› According to the CDP, the group that runs the global carbon disclosure system for investors and companies, organizations are expected to disclose their emissions performance. The CDP’s disclosure framework is broadly aligned with that of the Task Force on Climate-related Financial Disclosures (TCFD).
› Industry standard: Yes, quantifiable
› Industry Group Applicability: All

▶ RatingID 25: Does the company's climate change disclosure specifically address climate change targets?

› According to the Task Force on Climate-related Financial Disclosures (TCFD), organizations are expected to describe their key climate-related targets, such as those related to GHG emissions, water usage and energy usage, in line with anticipated regulatory requirements or market constraints.
› Industry standard: Yes, quantifiable
› Industry Group Applicability: All

▶ RatingID 26: Does the company's climate change disclosure specifically provide analysis of performance against targets?

› To provide a credible disclosure, investors expect companies to report climate performance against quantifiable targets.
› Industry standard: Yes, quantifiable
Industry Group Applicability: All

RatingID 35: Does the company describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning?

- According to the Task Force on Climate-related Financial Disclosures (TCFD), organizations should describe how climate-related issues serve as an input to their financial planning process.
- Industry standard: Clear disclosure of climate-related risks and opportunities in relation to businesses, strategy, and financial planning
- Industry Group Applicability: All

RatingID 36: Does the company present and describe multiple scenarios for the potential impact of climate-related risks and opportunities on its businesses, strategy, and financial planning?

- To credibly demonstrate climate change resilience, investors expect companies to disclose scenario analysis.
- Industry standard: Yes, multiple scenarios and clear description of impacts
- This factor is further qualified by the following:
  - Does the company’s climate change disclosure include an impact scenario that references 2°C limits?
- Industry Group Applicability: All

RatingID 37: Does the company’s climate change disclosure include an impact scenario that references 2°C limits?

- Emerging frameworks such as the Task Force on Climate-related Financial Disclosures (TCFD) expect that companies will provide these disclosures, and their absence will be viewed skeptically by investors.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 108: What frequency of monitoring does the company disclose for their risk management procedures in their most recent CDP disclosure?

- According to the CDP, the group that runs the global carbon disclosure system for investors and companies, organizations are expected to disclose how frequently their climate change management procedures undergo monitoring. The CDP’s disclosure framework is broadly aligned with that of the Task Force on Climate-related Financial Disclosures (TCFD).
- Industry standard: Six-months or more frequently
Industry Group Applicability: All

RatingID 102: In the company's most recent CDP disclosure, which CDP option has been selected as best describing its risk management procedures with regard to climate change risks and opportunities?

- According to the CDP, the group that runs the global carbon disclosure system for investors and companies, organizations are expected to delineate whether their climate risk management procedures are a specific climate change risk management process, or integrated into multi-disciplinary company-wide risk management processes. The CDP’s disclosure framework is broadly aligned with that of the Task Force on Climate-related Financial Disclosures (TCFD).
- Industry standards:
  - Specific climate change risk management process
  - Integrated into multi-disciplinary company-wide risk management processes
- Industry Group Applicability: All

RatingID 106: Does the company describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management?

- According to the Task Force on Climate-related Financial Disclosures (TCFD), organizations are expected to describe how their processes for identifying, assessing and managing climate-related risks are integrated into their overall risk management.
- Industry standard: Yes, comprehensive
- Industry Group Applicability: All (not scored)

RatingID 107: Does the company disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process?

- According to the Task Force on Climate-related Financial Disclosures (TCFD), organizations are expected to provide metrics used to measure and manage climate-related risks and opportunities. The metrics should be provided for historical periods to allow for trend analysis.
- Industry standard: Yes, clearly defined metrics
- Industry Group Applicability: All

RatingID 111: How far into the future does the company monitor risk management procedures according to its most recent CDP disclosure?

- According to the CDP, the group that runs the global carbon disclosure system for investors and companies, organizations are expected to disclose how far into the future they consider climate
risks. The CDP’s disclosure framework is broadly aligned with that of the [Task Force on Climate-related Financial Disclosures (TCFD)].

› Industry standard: More than 6 years
› Industry Group Applicability: All

▶ RatingID 105: Does the company describe management’s role in assessing and managing climate-related risks and opportunities?

› According to the [Task Force on Climate-related Financial Disclosures (TCFD)], organizations are expected to describe whether they have assigned climate-related responsibilities to management-level positions or committees, and to describe the associated reporting lines to the board.
› Industry standard: Yes, formal discussion of management’s role in consideration of climate-related risks and opportunities identified, including specific information on oversight and responsibility
› Industry Group Applicability: All (not scored)

▶ RatingID 109: In the company’s most recent CDP disclosure, to whom within the company’s organizational structure are the results of risk management procedures with regard to climate change risks and opportunities reported?

› According to the [CDP], the group that runs the global carbon disclosure system for investors and companies, companies are expected to disclose to whom within the organization the results of the climate risk management procedures are reported. The CDP’s disclosure framework is broadly aligned with that of the [Task Force on Climate-related Financial Disclosures (TCFD)].
› Industry standards:
  › Board or individual/sub-set of the Board or committee appointed by the Board
  › Other committee
  › Other manager/officer
  › Senior manager/officer
› Industry Group Applicability: All

▶ RatingID 110: Does the company describe the board’s oversight of climate-related risks and opportunities?

› To credibly demonstrate climate change resilience, investors expect companies to disclose their level of commitment and accountability. This is also a key recommendation by the [Task Force on Climate-related Financial Disclosures (TCFD)].
› Industry standard: Yes, formal Board consideration of climate-related risks and opportunities identified, including specific information on oversight, process, and responsibility
RatingID 43: Does the company disclose investments in low carbon opportunities?

- Investors are keen to understand the investments of the company, as part of managing the transition to a 2°C world, and expect this information to be provided.
- Industry standard: Yes - comprehensive
- Industry Group Applicability:
  - Energy
  - Materials
  - Capital Goods
  - Transportation
  - Automobiles & Components
  - Consumer Durables & Apparel
  - Retailing
  - Food & Staples Retailing
  - Food, Beverage & Tobacco
  - Household & Personal Products
  - Banks
  - Insurance
  - Technology Hardware & Equipment
  - Semiconductors & Semiconductor Equipment
  - Utilities
  - Real Estate

RatingID 59: Does the company disclose a formal strategy for managing exposure to investments in the fossil-fuel sector?

- Investors are keen to understand the overall investment strategy of the company for managing exposure to investments in the fossil-fuel sector, and expect this information to be provided.
- Industry standard: Yes, the company discloses a formal strategy for managing exposure to investments in the fossil-fuel sector
- Industry Group Applicability:
  - Banks
  - Diversified Financials
  - Insurance
  - Utilities
Subcategory: GHG Emissions

▶ RatingID 38: Does the company disclose targets for reducing GHG emissions?

› Multiple jurisdictions have created reporting requirements as part of a plan to reduce current and future emissions. It is also accepted good practice for industry to provide such disclosures in markets where this is still voluntary.
› Industry standard: Yes
› This factor is further qualified by the following:
  › Does the company define GHG emissions reduction targets at group level?
  › Are the company's GHG emissions reduction targets clearly aligned with the 2°C scenario?
  › Does the company indicate that GHG emissions reduction targets have been approved by The Science Based Targets initiative?
› Industry Group Applicability: All

▶ RatingID 39: Does the company define GHG emissions reduction targets at group level?

› In order to provide investors with a meaningful reporting of its GHG emissions targets, it is accepted good practice for a company to provide group-level disclosure.
› Industry standard: Yes
› Industry Group Applicability: All

▶ RatingID 40: Are the company's GHG emissions reduction targets clearly aligned with the 2°C scenario?

› The Paris Agreement’s central aim is to strengthen the global response to the threat of climate change by keeping a global temperature rise this century well below 2°C above pre-industrial levels. The underlying data for this question is sourced from the Science Based Targets initiative.
› Industry standard: Yes
› Industry Group Applicability: All

▶ RatingID 42: Does the company indicate that GHG emissions reduction targets have been approved by The Science Based Targets initiative?

› The Paris Agreement’s central aim is to strengthen the global response to the threat of climate change by keeping a global temperature rise this century well below 2°C above pre-industrial levels. Approval by prestigious organizations such as the Science Based Targets initiative affirms the rigor of the company’s commitment. The underlying data for this question is sourced from the Science Based Targets initiative.
RatingID 44: Does the company reference ISO 14064 in connection with its GHG emissions management systems or strategies?

- The ISO 14064 standard provides governments, businesses, regions and other organizations with a set of tools for programs to quantify, monitor, report and verify greenhouse gas emissions.
- Industry standard: All operations covered
- Industry Group Applicability:
  - Energy (not scored)

RatingID 45: Does the company report GHG emissions data to the CDP?

- The CDP provides a global platform for climate and environmental (water and forests) disclosure which is used by companies and investors. The CDP’s climate disclosure framework is broadly aligned with that of the Task Force on Climate-related Financial Disclosures (TCFD).
- Industry standard: Yes
- This factor is further qualified by the following:
  - Which is the most recent year the company has submitted GHG emissions data for to the CDP?
  - If the company reports GHG emissions data to the CDP, what is its recent-year CDP score?
- Industry Group Applicability: All

RatingID 46: Which is the most recent year the company has submitted GHG emissions data for to the CDP?

- According to the CDP, the group that runs the global carbon disclosure system for investors and companies, organizations are expected to regularly disclose their emissions performance. The CDP’s disclosure framework is broadly aligned with that of the Task Force on Climate-related Financial Disclosures (TCFD).
- Industry standard: All answers considered equal
- Industry Group Applicability: All (not scored)

RatingID 48: If the company reports GHG emissions data to the CDP, what is its recent-year CDP score?

- The CDP, the group that runs the global carbon disclosure system for investors and companies, collect organizations’ emissions performance disclosures, and assign to the disclosure a score
from A to D-, or ‘F’ of if the company does not respond or fails to disclose relevant data. The CDP’s disclosure framework is broadly aligned with that of the Task Force on Climate-related Financial Disclosures (TCFD).

Industry standard: A
Industry Group Applicability: All

RatingID 49: Has the company, for the last three consecutive years, received lower than a C grade in any of CDP’s scoring methodologies?

The CDP, the group that runs the global carbon disclosure system for investors and companies, collect organizations’ emissions performance disclosures, and assign to the disclosure a score from A to D-, or ‘F’ of if the company does not respond or fails to disclose relevant data. A ‘C’ suggests that a company has yet to indicate any actions to address environmental issues beyond initial screenings or assessments. The CDP’s disclosure framework is broadly aligned with that of the Task Force on Climate-related Financial Disclosures (TCFD).

Industry standard: Yes
Industry Group Applicability: All (not scored)

RatingID 50: Does the company provide quantitative metrics about GHG emissions?

Greenhouse gas (GHG) emissions trap heat in the atmosphere by creating a layer that is difficult for the earth’s heat to escape through. The principal greenhouse gases entering the atmosphere due to human, including organizations’, activities are: carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O) and fluorinated gases.

Industry standard: Yes
This factor is further qualified by the following:

- Does the company disclose its total Direct GHG emissions?
- Does the company disclose its total Scope 2 GHG emissions?
- Does the company disclose its total Scope 3 GHG emissions?
- Does the company disclose its direct GHG emissions at any level other than enterprise (including facility, business unit, region, etc.)?

Industry Group Applicability: All

RatingID 51: Does the company disclose its total Direct GHG emissions?

Otherwise known as Scope 1, direct greenhouse gas (GHG) emissions are those emissions that are generated by operations that are owned or controlled by the organization. The Greenhouse Gas Protocol (GHG Protocol) is the most widely recognized and used international standard for calculating GHG emissions.

Industry standard: Yes
Industry Group Applicability: All

RatingID 52: Does the company disclose its total Scope 2 GHG emissions?

Scope 2 greenhouse gas (GHG) emissions are those that result from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by the organization. The Greenhouse Gas Protocol (GHG Protocol) is the most widely recognized and used international standard for calculating GHG emissions.

Industry standard: Yes
Industry Group Applicability: All

RatingID 53: Does the company disclose its total Scope 3 GHG emissions?

Scope 3 greenhouse gas (GHG) emissions consist of the organization’s downstream emissions. The Greenhouse Gas Protocol (GHG Protocol) is the most widely recognized and used international standard for calculating GHG emissions.

Industry standard: Yes
Industry Group Applicability: All

RatingID 54: Does the company disclose its direct GHG emissions at any level other than enterprise (including facility, business unit, region, etc.)?

In order to convey to investors a holistic understanding of the company’s greenhouse gas (GHG) emissions, all operations – production and business – across all operating regions should be included and specified in the disclosure.

Industry standard: Yes
Industry Group Applicability: All

RatingID 55: Does the company disclose the percentage of scope 1 emissions covered under a regulatory program?

The Paris Agreement’s central aim is to strengthen the global response to the threat of climate change by keeping a global temperature rise this century well below 2°C above pre-industrial levels. Investors expect companies to provide climate-related financial disclosures that allow them to assess the impact of emissions-reporting regulations and emissions-limiting regulations.

Industry standard: Yes
This factor is further qualified by the following:

Does the company disclose the percentage of emissions covered under emissions-limiting regulations?
› Does the company disclose the percentage of emissions covered under emissions-reporting regulations?
› Has the company obtained independent third-party verification for its GHG disclosure?

› Industry Group Applicability: All

RatingID 56: Does the company disclose the percentage of emissions covered under emissions-limiting regulations?

› Multiple jurisdictions have created regulatory programs as part of a plan to reduce current and future emissions. These include the European Union Emissions Trading Scheme (EU ETS), Western Climate Initiative (WCI) and California Cap-and-Trade (California Global Warming Solutions Act).
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 57: Does the company disclose the percentage of emissions covered under emissions-reporting regulations?

› Multiple jurisdictions have created reporting requirements as part of a plan to reduce current and future emissions.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 58: Has the company obtained independent third-party verification for its GHG disclosure?

› Third-party verification or certification adds to disclosures a layer of reliability and conformity with applicable standards.
› Industry standard: Yes, confirming accuracy of the data
› Industry Group Applicability: All

Subcategory: Energy and Fuel Efficiency

RatingID 60: Are the company's operations covered by a certified ISO 50001 or does the company reference ISO 50001 in connection with its energy efficiency management systems or strategies?

› ISO 50001 supports organizations in all sectors in their efforts to use energy more efficiently through the development of an energy management system.
› Industry standard: All operations covered
Industry Group Applicability: All

RatingID 61: Does the company provide quantitative metrics about energy consumption?

- Energy consumption has a direct effect on operational costs and can increase exposure to fluctuations in energy supply and prices. The environmental footprint of an organization is shaped in part by its choice of energy sources and extent of energy consumption.
- Industry standards:
  - Yes, quantitative metrics for all energy consumption
  - Industry Group Applicability: All (not scored)

RatingID 62: Does the company disclose its total energy use?

- In order to convey to investors a holistic understanding of the company’s energy use, all operations – production and business – across all operating regions should be included in the disclosure.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 63: Does the company disclose information on energy derived from renewable and non-renewable sources?

- Investors are keen to understand the energy mix of a company, as part of managing the transition to a 2°C world, and expect this information to be provided.
- Industry standard: Yes
- This factor is further qualified by the following:
  - Does the company disclose the percentage of energy used that is derived from renewable sources?
  - Does the company disclose the gross total of energy used that is derived from renewable sources?
  - Does the company disclose a breakout of the sources of the renewable energy used?
  - Does the company disclose the percentage of energy used that is derived from non-renewable sources?
  - Does the company disclose the gross total of energy used that is derived from non-renewable sources?
  - Does the company disclose the amount of energy used that is derived from non-renewable sources at any level other than enterprise (including facility, business unit, region, etc.)?
  - Does the company disclose the amount of energy used that is derived from renewable sources at any level other than enterprise (including facility, business unit, region, etc.)?
› Industry Group Applicability: All

RatingID 64: Does the company disclose the percentage of energy used that is derived from renewable sources?

› The environmental footprint of an organization is shaped in part by its choice of energy sources, and changes in the proportion and balance of these sources can indicate the organization’s efforts to minimize its environmental impact. Energy from biofuel, biomass and hydrogen fuel cells are considered renewable, as is hydropower, and geothermal, solar, tidal and wind power.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 65: Does the company disclose the gross total of energy used that is derived from renewable sources?

› The environmental footprint of an organization is shaped in part by its choice of energy sources, and changes in the consumption of these sources can indicate the organization’s efforts to minimize its environmental impacts. Energy from biofuel, biomass and hydrogen fuel cells are considered renewable, as is hydropower, and geothermal, solar, tidal and wind power.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 66: Does the company disclose a breakout of the sources of the renewable energy used?

› Energy consumption has a direct effect on operational costs and can increase exposure to fluctuations in energy supply and prices. The environmental footprint of an organization is shaped in part by its choice of energy sources, and the company’s disclosure of its renewable energy source(s) enhances investors’ understanding of the company’s diversified energy approach.
› Industry standard: Yes
› Industry Group Applicability: All (not scored)

RatingID 67: Does the company disclose the percentage of energy used that is derived from non-renewable sources?

› The environmental footprint of an organization is shaped in part by its choice of energy sources, and changes in the proportion and balance of these sources can indicate the organization’s efforts to minimize its environmental impacts. Non-renewable energy sources include fossil fuels and nuclear power.
› Industry standard: Yes
 › Industry Group Applicability: All

▶ RatingID 68: Does the company disclose the gross total of energy used that is derived from non-renewable sources?

 › The environmental footprint of an organization is shaped in part by its choice of energy sources, and changes in the consumption of these sources can indicate the organization’s efforts to minimize its environmental impacts. Non-renewable energy sources include fossil fuels and nuclear power.
 › Industry standard: Yes
 › Industry Group Applicability: All

▶ RatingID 69: Does the company disclose the amount of energy used that is derived from non-renewable sources at any level other than enterprise (including facility, business unit, region, etc.)?

 › The environmental footprint of an organization is shaped in part by its choice of energy sources, and changes in the consumption of these sources can indicate the organization’s efforts to minimize its environmental impacts. In order to convey to investors an understanding of the company’s overall approach to energy, all operations – production and business – across all operating regions should be included in its disclosure of non-renewable energy used.
 › Industry standard: Yes
 › Industry Group Applicability: All

▶ RatingID 70: Does the company disclose the amount of energy used that is derived from renewable sources at any level other than enterprise (including facility, business unit, region, etc.)?

 › The environmental footprint of an organization is shaped in part by its choice of energy sources, and changes in the consumption of these sources can indicate the organization’s efforts to minimize its environmental impacts. In order to convey to investors an understanding of the company’s overall approach to energy, all operations – production and business – across all operating regions should be included in its disclosure of renewable energy used.
 › Industry standard: Yes
 › Industry Group Applicability: All

▶ RatingID 71: Does the company disclose information on energy conservation programs and performance?
Organizations’ efforts towards managing their climate risks can be understood through their energy conservation, which can be achieved through economy, rational use, or elimination of waste.

Industry standard: Yes

This factor is further qualified by the following:

- Does the company disclose the total amount of energy conserved through its energy conservation programs? (This should be a total amount, not a percentage)
- Does the company disclose its energy conservation resulting from such programs at any level other than enterprise (including facility, business unit, region, etc.)?
- Does the company disclose the amount of total investment in energy conservation programs?
- Does the company disclose the associated total savings or profits achieved as a result of energy conservation programs?

Industry Group Applicability: All

RatingID 72: Does the company disclose the total amount of energy conserved through its energy conservation programs? (This should be a total amount, not a percentage)

- Organizations’ efforts towards managing their climate risks can be understood through their energy conservation programs, and resulting energy conserved.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 73: Does the company disclose its energy conservation resulting from such programs at any level other than enterprise (including facility, business unit, region, etc.)?

- Organizations’ efforts towards managing their climate risks can be understood through their energy conservation programs. In order to convey to investors an understanding of the scope of the organization’s energy conservation program, all operations – production and business – across all operating regions should be included in its disclosure of energy conserved.
- Industry standard: Yes
- Industry Group Applicability: All sectors

RatingID 74: Does the company disclose the amount of total investment in energy conservation programs?

- Organizations’ efforts towards managing their climate risks can be understood through their energy conservation programs, and their investments in these programs.
- Industry standard: Yes
- Industry Group Applicability: All
RateID 75: Does the company disclose the associated total savings or profits achieved as a result of energy conservation programs?

- Organizations’ efforts towards managing their climate risks can be understood through their energy conservation programs, and the efficacy of these programs helps investors understand the organization’s climate resilience.
- Industry standard: Yes
- Industry Group Applicability: All

RateID 96: Does the company disclose a clear approach to reduce energy consumption from non-renewable sources?

- Investors are keen to understand the company’s approach to its dependence on non-renewable sources as part of managing the transition to a 2°C world, and expect this information to be provided. Non-renewable energy sources include fossil fuels and nuclear power.
- Industry standard: Yes, detailed approach
- This factor is further qualified by the following:
  - Does the company’s approach to reducing energy consumption from non-renewable sources include relative targets?
  - Does the company’s approach to reducing energy consumption from non-renewable sources include absolute targets?
  - Does the company’s approach to reducing energy consumption from non-renewable sources include specific information on an implementation timeline?
- Industry Group Applicability: All

RateID 97: Does the company’s approach to reducing energy consumption from non-renewable sources include relative targets?

- In order to communicate how it tackles its dependence on non-renewable sources, the company is expected to quantify its approach and provide relative energy consumption targets. Non-renewable energy sources include fossil fuels and nuclear power.
- Industry standard: Yes
- Industry Group Applicability: All

RateID 98: Does the company’s approach to reducing energy consumption from non-renewable sources include absolute targets?

- In order to communicate how it tackles its dependence on non-renewable sources, the company is expected to quantify its approach and provide absolute energy consumption targets. Non-renewable energy sources include fossil fuels and nuclear power.
RatingID 99: Does the company’s approach to reducing energy consumption from non-renewable sources include specific information on an implementation timeline?

› In order to credibly support its strategy to tackle its dependence on non-renewable sources, the company is expected to provide a time-bound plan and horizon for implementation.  
› Industry standard: Yes  
› Industry Group Applicability: All

RatingID 78: Does the company disclose its total electrical power use?

› Investors are keen to understand the company’s overall dependence on electrical power sources as part of managing the transition to a 2°C world, and expect this information to be provided.  
› Industry standard: Yes  
› This factor is further qualified by the following:  
  › Does the company disclose a normalized total electrical power use value?  
  › Does the company disclose its electrical power use at any level other than enterprise (including facility, business unit, region, etc.)?

› Industry Group Applicability: All

RatingID 79: Does the company disclose a normalized total electrical power use value?

› In order to provide investors with comparable data on its electrical power use, the company is expected to disclose the normalized value: a numerical value that has been divided by a specified denominator, allowing comparison against other values.  
› Industry standard: Yes  
› Industry Group Applicability: All

RatingID 80: Does the company disclose its electrical power use at any level other than enterprise (including facility, business unit, region, etc.)?

› In order to convey to investors a holistic understanding of the company’s electrical power use, all operations – production and business – across all operating regions should be included in the disclosure.  
› Industry standard: Yes  
› Industry Group Applicability: All
RatingID 82: Does the company disclose the percentage of consumed energy from the grid?

- In order to convey to investors an understanding of the breadth of its energy needs, the company is expected to disclose the proportion of energy consumed from the electric grid. A grid is an interconnected network for delivering electricity from suppliers to consumers.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 83: Does the company disclose information on electrical power derived from renewable and non-renewable sources?

- Investors are keen to understand the energy mix that generates the electrical power of a company as part of managing the transition to a 2°C world, and expect this information to be provided.
- Industry standard: Yes
- This factor is further qualified by the following:
  - Does the company disclose the percentage of electrical power used that is derived from non-renewable sources?
  - Does the company disclose the percentage of electrical power from renewable sources?
  - Does the company disclose the gross total of electrical power used that is derived from non-renewable sources?
  - Does the company disclose the gross total of electrical power used that is derived from renewable sources?
  - Does the company disclose a breakout of the sources of the non-renewable electrical power used?
  - Does the company disclose a breakout of the sources of the renewable electrical power used?
  - Does the company disclose the amount of electrical power used that is derived from renewable sources at any level other than enterprise (including facility, business unit, region, etc.)?
- Industry Group Applicability: All

RatingID 84: Does the company disclose the percentage of electrical power used that is derived from non-renewable sources?

- The environmental footprint of an organization is shaped in part by the energy sources that generate its electrical power. Changes in the proportion and balance of these sources can indicate the organization’s trajectory in terms of its environmental impacts. Non-renewable energy sources include fossil fuels and nuclear power.
- Industry standard: Yes
Industry Group Applicability: All (not scored)

RatingID 85: Does the company disclose the percentage of electrical power from renewable sources?

- The environmental footprint of an organization is shaped in part by the energy sources that generate its electrical power. Changes in the proportion and balance of these sources can indicate the organization’s trajectory in terms of its environmental impact. Energy from biofuel, biomass and hydrogen fuel cells are considered renewable, as is hydropower, and geothermal, solar, tidal and wind power.
- Industry standard: Yes
- Industry Group Applicability: All (not scored)

RatingID 86: Does the company disclose the gross total of electrical power used that is derived from non-renewable sources?

- The environmental footprint of an organization is shaped in part by the energy sources that generate its electrical power. Changes in the consumption of these sources can indicate the organization’s trajectory in terms of its environmental impact. Non-renewable energy sources include fossil fuels and nuclear power.
- Industry standard: Yes
- Industry Group Applicability: All (not scored)

RatingID 87: Does the company disclose the gross total of electrical power used that is derived from renewable sources?

- The environmental footprint of an organization is shaped in part by the energy sources that generate its electrical power. Changes in the consumption of these sources can indicate the organization’s trajectory in terms of its environmental impact. Energy from biofuel, biomass and hydrogen fuel cells are considered renewable, as is hydropower, and geothermal, solar, tidal and wind power.
- Industry standard: Yes
- Industry Group Applicability: All (not scored)

RatingID 88: Does the company disclose a breakout of the sources of the non-renewable electrical power used?

- Energy consumption has a direct effect on operational costs and can increase exposure to fluctuations in energy supply and prices. The environmental footprint of an organization is shaped in part by the energy sources that generate its electrical power. The company’s
disclosure of its non-renewable energy source(s) enhances investors’ understanding of the company’s diversified energy approach.

› Industry standard: Yes
› Industry Group Applicability: All (not scored)

RatingID 89: Does the company disclose a breakout of the sources of the renewable electrical power used?

› Energy consumption has a direct effect on operational costs and can increase exposure to fluctuations in energy supply and prices. The environmental footprint of an organization is shaped in part by the energy sources that generate its electrical power. The company’s disclosure of its renewable energy source(s) enhances investors’ understanding of the company’s diversified energy approach.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 91: Does the company disclose the amount of electrical power used that is derived from renewable sources at any level other than enterprise (including facility, business unit, region, etc.)?

› The environmental footprint of an organization is shaped in part by the energy sources that generate its electrical power. Changes in the consumption of these sources can indicate the organization’s trajectory in terms of its environmental impact. In order to convey to investors an understanding of the company’s overall approach to energy, all operations – production and business – across all operating regions should be included in its disclosure of electrical power derived from renewable energy.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 92: Does the company disclose a clear approach to increase generation capacity from renewable sources?

› Investors are keen to understand utilities companies’ approach towards the diversification of their portfolio of energy resources as part of managing the transition to a 2°C world, and expect this information to be provided. Energy from biofuel, biomass and hydrogen fuel cells are considered renewable, as is hydropower, and geothermal, solar, tidal and wind power.
› Industry standard: Yes, detailed approach
› This factor is further qualified by the following:
  › Does the company’s approach to increasing generation capacity from renewable sources include relative targets?
› Does the company's approach to increasing generation capacity from renewable sources include absolute targets?
› Does the company's approach to increasing generation capacity from renewable sources include specific information on an implementation timeline?

› Industry Group Applicability: Utilities

▶ RatingID 93: Does the company's approach to increasing generation capacity from renewable sources include relative targets?

› The environmental footprint of a utilities company is shaped in part by its portfolio of energy resources. In order to provide a credible disclosure, investors expect companies to disclose relative targets for increasing generation capacity from renewable sources.
› Industry standard: Yes
› Industry Group Applicability: Utilities

▶ RatingID 94: Does the company's approach to increasing generation capacity from renewable sources include absolute targets?

› The environmental footprint of a utilities company is shaped in part by its portfolio of energy resources. In order to provide a credible disclosure, investors expect companies to disclose absolute targets for increasing generation capacity from renewable sources.
› Industry standard: Yes
› Industry Group Applicability: Utilities

▶ RatingID 95: Does the company's approach to increasing generation capacity from renewable sources include specific information on an implementation timeline?

› In order to credibly support its strategy to increase its generation capacity from renewable sources, the company is expected to provide a time-bound plan and horizon for implementation.
› Industry standard: Yes
› Industry Group Applicability: Utilities

▶ RatingID 112: Does the company have a clearly defined strategy for improving the fleet fuel economy?

› The consumption of fuel of vehicle fleets is a significant expense that also contributes to environmental impacts. Investors are keen to understand the company's approach towards improving its fleet fuel economy.
› Industry standard: Yes, detailed approach
This factor is further qualified by the following:

- Does the company's strategy for improving fleet fuel economy include relative targets?
- Does the company's strategy for improving fleet fuel economy include absolute targets?
- Does the company's strategy for improving fleet fuel economy include specific information on an implementation timeline?

Industry Group Applicability:

- Energy
- Materials
- Capital Goods
- Commercial & Professional Services
- Transportation
- Automobiles & Components
- Consumer Durables & Apparel
- Retailing
- Food & Staples Retailing
- Food, Beverage & Tobacco
- Household & Personal Products

RatingID 113: Does the company's strategy for improving fleet fuel economy include relative targets?

- The environmental footprint of a company is shaped in part by its fleet’s energy consumption. In order to provide a credible disclosure, investors expect companies to disclose relative targets for improving their fleet fuel economy.
- Industry standard: Yes
- Industry Group Applicability:
RatingID 114: Does the company's strategy for improving fleet fuel economy include absolute targets?

- The environmental footprint of a company is shaped in part by its fleet’s energy consumption. In order to provide a credible disclosure, investors expect companies to disclose absolute targets for improving their fleet fuel economy.
- Industry standard: Yes
- Industry Group Applicability:
  - Energy
  - Materials
  - Capital Goods
  - Commercial & Professional Services
  - Transportation
  - Automobiles & Components
  - Consumer Durables & Apparel
  - Retailing
  - Food & Staples Retailing
  - Food, Beverage & Tobacco
  - Household & Personal Products

RatingID 115: Does the company's strategy for improving fleet fuel economy include specific information on an implementation timeline?

- In order to credibly support its strategy to improve its fleet fuel economy, the company is expected to provide a time-bound plan and horizon for implementation.
- Industry standard: Yes
- Industry Group Applicability:
  - Energy
  - Materials
  - Capital Goods
  - Commercial & Professional Services
  - Transportation
  - Automobiles & Components
  - Consumer Durables & Apparel
  - Retailing
  - Food & Staples Retailing
  - Food, Beverage & Tobacco
  - Household & Personal Products
RatingID 116: Does the company provide quantitative metrics about fleet fuel consumption?

- Acknowledging that the fuel consumption of vehicle fleets is a significant industry expense, and that fossil fuel consumption can contribute to environmental impacts – including climate change and pollution – the Sustainability Accounting Standards Board (SASB) expects companies to disclose total fuel consumption by fleet vehicles.
- Industry standard: Yes, the company provides quantitative metrics for fleet fuel consumption
- This factor is further qualified by the following:
  - Does the fleet fuel consumption metrics disclose the percentage from renewable sources?

RatingID 117: Does the fleet fuel consumption metrics disclose the percentage from renewable sources?

- According to the Sustainability Accounting Standards Board (SASB), companies should disclose renewable fuel consumption as a percentage of total fuel consumption.
- Industry standard: Yes
- Industry Group Applicability:
Household & Personal Products

Category: Management of Environmental Risks and Opportunities

Subcategory: Management Policies, Systems, and Disclosure

RatingID 295: If the company suffered a major environmental controversy, has it failed to provide an adequate response?

- Investors expect companies to be aware of environmental controversies that they or their subsidiaries are associated with, directly or indirectly, and to provide a response commensurate to the controversy and aligned with established environmental standards.
- Industry standard: No
- Industry Group Applicability: All

RatingID 19: Does the company identify specific salient environmental risks in its latest annual, integrated, or sustainability report?

- By virtue of their sector or market, in their disclosure companies are expected to identify and report on potential negative environmental impacts that they could be associated with through their activities or business relationships.
- Industry standard: Env. risks material to the company clearly defined in latest annual, integrated or sust. report
- Industry Group Applicability: All

RatingID 1: Does the company have an enterprise level environmental policy?

- The presence of a group-level and formal environmental policy is indicative of a company’s awareness of environmental impact and risks, and a commitment to environmental responsibility and accountability.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 5: Does the company's environmental policy apply the same standards to suppliers or vendors?

- The presence of a group-level and formal environmental policy indicates a company’s awareness of environmental impact and risks, and a commitment to environmental responsibility and accountability. Environmental impact and risks are not restricted to a company’s immediate
operations, however, and are latent in its supply chain, and investors expect the policy to apply to suppliers.

- Industry standard: Yes
- This factor is further qualified by the following:
  - Does the company disclose the priority non-conformance rate and associated corrective action rate for suppliers' compliance with environmental policies?
  - Industry Group Applicability: All

**RatingID 6: Does the company disclose the priority non-conformance rate and associated corrective action rate for suppliers’ compliance with environmental policies?**

- According to the Sustainability Accounting Standards Board (SASB), priority non-conformances require escalation by auditors. Priority non-conformances confirm environmental practices that can cause serious and immediate harm to the community. In order to convey to investors the extent of its monitoring competence, the company is expected to report on its suppliers’ non-conformance rate, including, if appropriate, the lack thereof.
  - Industry standard: Yes, both the non-conformance rate and associated corrective action rate are disclosed
  - Industry Group Applicability: All

**RatingID 366: Does the company's Code of Vendor Conduct address the environmental impact of supplier products or services?**

- Companies are expected to formalize environmental expectations into policies in their code of vendor conduct.
  - Industry standard: Yes
  - Industry Group Applicability: All

**RatingID 370: Does the company's Code of Vendor Conduct address supply chain audits for environmental management?**

- Companies are expected to periodically review vendors’ compliance with the environmental policy embedded in the code of conduct.
  - Industry standard: Yes
  - Industry Group Applicability: All
RatingID 20: Does the company have a strategy to increase the proportion of products with eco-label or designed according to "Design for Environment" procedures?

- Eco-labelling aids consumers and business identifying products that are safer for the environment. Disclosure of the range and extent of ecological labelling in a company’s products portfolio helps investors understand its environmental commitment.
- Industry standard: Yes, with clear targets and timeline
- Industry Group Applicability:
  - Capital Goods
  - Consumer Durables & Apparel
  - Household & Personal Products
  - Technology Hardware & Equipment
  - Semiconductors & Semiconductor Equipment

RatingID 7: Does the company disclose the presence of an Environmental Management System?

- An EMS is the management of a company’s environmental programs in a comprehensive, systematic, planned and documented manner. It extends to the organizational structure, planning and resources for developing and implementing its environmental policy and/or programs.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 8: Is the company’s Environmental Management System certified and/or attested to ISO 14001?

- ISO 14001 is a framework used to help companies and organizations minimize how their operations negatively impact the environment, and sets out the criteria for a certifiable environmental management system.
- Industry standard: Yes
- This factor is further qualified by the following:
  - Is the company as a whole ISO 14001 attested?
  - Industry Group Applicability: All

RatingID 12: Is the company as a whole ISO 14001 attested?

- In order to convey to investors an understanding of the extent of its environmental management system, the company is expected to disclose the scope of the ISO 14001 attestation.
RatingID 18: Does the company disclose the percentage of the suppliers’ operations covered by a certified ISO 14001 or EMAS environmental management system?

- In order to convey to investors an understanding of the scope of suppliers with a credible environmental management system, the company is expected to disclose the proportion of suppliers’ certified operations.
- Industry standard: All supplier operations covered
- Industry Group Applicability: All

Category: Natural Resources

Subcategory: Land, Forests, and Biodiversity

RatingID 215: Does the company disclose the use or non-use of GMOs in its products?

- Investors expect companies to be transparent and disclose the use, or lack thereof, of GMOs in their products.
- Industry standard: Yes, detailed metrics on the use or non-use of GMO crops in food production
- Industry Group Applicability: (not scored)
  - Food & Staples Retailing
  - Food, Beverage & Tobacco

RatingID 217: Does the company disclose the presence of a Biodiversity Program?

- Certain sectors can have an impact on ecological systems and biodiversity when they operate on land that lies within, contains, or is adjacent to legally protected areas, and areas of high biodiversity value outside protected areas. Failure to have a program in place to adequately manage such impacts may result in reputational damage, delays in obtaining planning permission, and the loss of the social license to operate.
- Industry standard: Yes
- Industry Group Applicability:
  - Energy
  - Materials
  - Capital Goods
  - Food, Beverage & Tobacco
RatingID 218: Does the company disclose a clear framework for evaluating projects in critical habitats or other areas with recognized high biodiversity value?

- By reporting on the potential impact on land that lies within, contains, or is adjacent to legally protected areas, and areas of high biodiversity value outside protected areas, an organization can identify and understand certain risks associated with biodiversity. Failure to adequately manage such impacts may result in reputational damage, delays in obtaining planning permission, and the loss of the social license to operate.
- Industry standard: Yes, detailed framework
- This factor is further qualified by the following:
  - Does the company's framework for evaluating projects in critical habitats or other areas with recognized high biodiversity value include reference to external standards or guidelines?
  - Does the company's framework for evaluating projects in critical habitats or other areas with recognized high biodiversity value define Red Flags?
  - Does the company's framework for evaluating projects in critical habitats or other areas with recognized high biodiversity value describe a formal process for evaluating projects?

RatingID 219: Does the company's framework for evaluating projects in critical habitats or other areas with recognized high biodiversity value include reference to external standards or guidelines?

- Certain sectors can have an impact on ecological systems and biodiversity when they operate on land that lies within, contains, or is adjacent to legally protected areas, and areas of high biodiversity value outside protected areas. The value and vulnerability of these habitats is widely recognized and is subject to international standards and guidelines.
- Industry standard: Yes
- Industry Group Applicability:
  - Energy
  - Materials
  - Capital Goods
  - Food, Beverage & Tobacco
  - Banks
  - Insurance
RatingID 220: Does the company's framework for evaluating projects in critical habitats or other areas with recognized high biodiversity value define Red Flags?

- Certain sectors can have an impact on ecological systems and biodiversity when they operate on land that lies within, contains, or is adjacent to legally protected areas, and areas of high biodiversity value outside protected areas. Failure to define situations or activities that entail heightened or unacceptable risks may result in the failure to identify them.
- Industry standard: Yes
- Industry Group Applicability:
  - Energy
  - Materials
  - Capital Goods
  - Food, Beverage & Tobacco
  - Banks
  - Insurance

RatingID 221: Does the company's framework for evaluating projects in critical habitats or other areas with recognized high biodiversity value describe a formal process for evaluating projects?

- Certain sectors can have an impact on ecological systems and biodiversity when they operate on land that lies within, contains, or is adjacent to legally protected areas, and areas of high biodiversity value outside protected areas. Failure to identify potential impacts may result in costly mismanagement and ensuing reputational damage, delays in obtaining planning permission, and the loss of the social license to operate.
- Industry standard: Yes
- Industry Group Applicability:
  - Energy
  - Materials
  - Capital Goods
  - Food, Beverage & Tobacco
  - Banks
  - Insurance
RatingID 222: Does the company disclose quantitative and qualitative environmental information through CDP’s forests questionnaire?

› The CDP provides a global platform for climate and environmental (water and forests) disclosure which is used by companies and investors. The CDP’s forest program assists companies and their investors to understand their exposure to forest risk commodities.
› Industry standard: Yes
› Industry Group Applicability: All (not scored; scored for Materials, Food, Beverage & Tobacco)

RatingID 223: Has the company obtained Forest Stewardship Council (FSC) or similar certification for sustainable forestry or plantation operations?

› Investors and other stakeholders welcome the assurance provided by recognized certification, and its absence will be viewed skeptically. The Forest Stewardship Council (FSC) is a global organization setting environmental and social standards for responsibly forestry. The underlying data for this question is sourced from the FSC.
› Industry standards:
  › FM (Forest Management)
  › CoC (Chain of Custody)
  › FM + CoC
  › Other
› Industry Group Applicability:
  › Materials

RatingID 225: Does the company disclose a clear framework for minimizing impacts in High Conservation Value (HCV) areas?

› Certain sectors and their production sites, depending on their location, can have an impact on High Conservation Value (HCV) areas, or areas of biological, ecological, social or cultural value of critical importance. Failure to have a framework in place to adequately manage and minimize such impacts may result in reputational damage, delays in obtaining planning permission, and the loss of the social license to operate.
› Industry standard: Yes, detailed framework
› This factor is further qualified by the following:
  › Does the company’s framework for minimizing impacts in High Conservation Value (HCV) areas include reference to external standards or guidelines?
  › Does the company’s framework for minimizing impacts in High Conservation Value (HCV) areas describe a formal process for evaluating projects?
RatingID 226: Does the company's framework for minimizing impacts in High Conservation Value (HCV) areas include reference to external standards or guidelines?

- Certain sectors and their production sites, depending on their location, can have an impact on High Conservation Value (HCV) areas, or areas of biological, ecological, social or cultural value of critical importance. The value and vulnerability of these areas is widely recognized and is subject to international standards and guidelines, which can be incorporated into the company’s framework.
- Industry standard: Yes
- Industry Group Applicability:
  - Energy
  - Materials
  - Capital Goods

RatingID 227: Does the company's framework for minimizing impacts in High Conservation Value (HCV) areas describe a formal process for evaluating projects?

- Certain sectors and their production sites can have an impact on High Conservation Value (HCV) areas, or areas of biological, ecological, social or cultural value of critical importance. Failure to identify potential impacts may result in costly mismanagement and ensuing reputational damage, delays in obtaining planning permission, and the loss of the social license to operate.
- Industry standard: Yes
- Industry Group Applicability:
  - Energy
  - Materials
  - Capital Goods

RatingID 228: Does the company disclose a formal framework or policy governing investment in sustainable practices with regard to palm oil production or sourcing?

- Palm oil and wood fiber are increasingly used in consumer products and packaging. If not sourced responsibly these materials contribute to environmental and social externalities that can present reputational and regulatory risks.
- Industry standard: Yes, detailed framework
- This factor is further qualified by the following:
Does the company's framework or policy governing investment in sustainable practices with regard to palm oil production or sourcing include reference to external standards or guidelines?

Does the company's framework or policy governing investment in sustainable practices with regard to palm oil production or sourcing define Red Flags (commitment to ‘no deforestation’, ‘no burn’, ‘no peat’, ‘no conflict’)?

Industry Group Applicability:
- Food & Staples Retailing
- Food, Beverage & Tobacco
- Household & Personal Products

RatingID 229: Does the company's framework or policy governing investment in sustainable practices with regard to palm oil production or sourcing include reference to external standards or guidelines?

Certification standards establish common commitments and guidance for growers and lend credibility to their claims on the sustainability of their operations, therefore providing assurances to buyers and investors.

Industry standard: Yes

Industry Group Applicability:
- Food & Staples Retailing
- Food, Beverage & Tobacco
- Household & Personal Products

RatingID 230: Does the company's framework or policy governing investment in sustainable practices with regard to palm oil production or sourcing define Red Flags (commitment to ‘no deforestation’, ‘no burn’, ‘no peat’, ‘no conflict’)?

Palm oil and wood fiber are increasingly used in consumer products and packaging, which, if not sourced responsibly, may contribute to environmental and social externalities that can present reputational and regulatory risks. Failure to define situations or activities that entail heightened or unacceptable risks may result in the failure to identify them.

Industry standard: Yes

Industry Group Applicability:
- Food & Staples Retailing
- Food, Beverage & Tobacco
- Household & Personal Products
RatingID 231: Has the company obtained RSPO (Roundtable on Sustainable Palm Oil) certification?

› Certification standards, such as the Roundtable on Sustainable Palm Oil (RSPO – an organization established to promote the growth and use of certified sustainable palm oil), establish common commitments and guidance for growers and lend credibility to their claims on the sustainability of their operations, thereby providing assurances to buyers and investors. The underlying data for this question is sourced from the RSPO.

› Industry standard: Yes

› This factor is further qualified by the following:

› If the company is an RSPO (Roundtable on Sustainable Palm Oil) member, has it been subject to complaints during the past two years?

› If the company has been subject to RSPO complaints during the past two years, has the company provided sufficient transparency in an appropriate public document, including but not limited to the next iteration of the Annual Report?

› Industry Group Applicability:

› Food & Staples Retailing
› Food, Beverage & Tobacco
› Household & Personal Products

RatingID 232: If the company is an RSPO (Roundtable on Sustainable Palm Oil) member, has it been subject to complaints during the past two years?

› Certification standards, such as the Roundtable on Sustainable Palm Oil (RSPO – an organization established to promote the growth and use of certified sustainable palm oil), establish common commitments and guidance for growers and lend credibility to their claims on the sustainability of their operations, therefore providing assurances to buyers and investors. The underlying data for this question is sourced from the RSPO.

› Industry standard: —

› Industry Group Applicability: (not scored)

› Food & Staples Retailing
› Food, Beverage & Tobacco
› Household & Personal Products
RatingID 233: If the company has been subject to RSPO complaints during the past two years, has the company provided sufficient transparency in an appropriate public document, including but not limited to the next iteration of the Annual Report?

- The Roundtable on Sustainable Palm Oil (RSPO) provides a grievance mechanism where complaints can be escalated. Investors expect companies to be aware of controversies that they or their subsidiaries are associated with, directly or indirectly, and to provide a response commensurate to the controversy and aligned with established environmental and social standards.
- Industry standard: Yes
- Industry Group Applicability: (not scored)
  - Food & Staples Retailing
  - Food, Beverage & Tobacco
  - Household & Personal Products

RatingID 234: Does the company disclose the total land disturbed?

- Certain sectors, particularly the extractive industry, can have an impact on land. Disclosure of land disturbed conveys to investors the company’s understanding of the impact of its operations.
- Industry standard: Yes
- Industry Group Applicability:
  - Materials

RatingID 235: Does the company disclose a clear approach to the reclamation of disturbed lands, including tailing ponds?

- Certain sectors, particularly the extractive industry, can have an impact on land. Investors expect companies to disclose their approach to managing this impact and rehabilitating affected land.
- Industry standard: Yes, detailed approach
- This factor is further qualified by the following:
  - Does the company's approach to the reclamation of disturbed lands, including tailing ponds, define targets?
  - Does the company's approach to the reclamation of disturbed lands, including tailing ponds, provide specific information on an implementation timeline?
  - Does the company's approach to the reclamation of disturbed lands, including tailing ponds, define monitoring procedures?
- Industry Group Applicability:
RatingID 236: Does the company's approach to the reclamation of disturbed lands, including tailing ponds, define targets?

- Certain sectors, particularly the extractive industry, can have an impact on land. In order to communicate how it tackles the reclamation of disturbed lands, the company is expected to quantify its approach and provide land rehabilitation targets.
- Industry standard: Yes
- Industry Group Applicability:
  - Materials

RatingID 237: Does the company's approach to the reclamation of disturbed lands, including tailing ponds, provide specific information on an implementation timeline?

- Certain sectors, particularly the extractive industry, can have an impact on land. In order to communicate how it tackles the reclamation of disturbed lands, the company is expected to provide a time-bound plan and horizon for implementation.
- Industry standard: Yes
- Industry Group Applicability:
  - Materials

RatingID 238: Does the company's approach to the reclamation of disturbed lands, including tailing ponds, define monitoring procedures?

- Certain sectors, particularly the extractive industry, can have an impact on land. In order to communicate how it tackles the reclamation of disturbed lands, the company is expected to disclose associated monitoring processes.
- Industry standard: Yes
- Industry Group Applicability:
  - Materials
Subcategory: Water

**RatingID 197: Does the company disclose quantitative and qualitative environmental information through CDP's water questionnaire?**

- The [CDP](https://www.cdp.net) provides a global platform for climate and environmental (water and forests) disclosure which is used by companies and investors. Investors expect companies to be aware of the water risks they face, and to disclose risk mitigation strategies to the CDP.
- Industry standard: Yes
- Industry Group Applicability: All

**RatingID 198: Does the company endorse the UN Global Compact CEO Water Mandate?**

- The [UN CEO Water Mandate](https://www.unglobalcompact.org) is a public-private initiative established by the [UN Global Compact](https://www.unglobalcompact.org) and endorsed by global companies from a variety of industry sectors. It is designed to assist companies in the development, implementation and disclosure of corporate water stewardship practices and policies. The underlying data for this question is sourced from the UN Global Compact CEO Water Mandate.
- Industry standard: Yes
- Industry Group Applicability: All

**RatingID 199: Does the company disclose its total water use?**

- The [UN Sustainable Development Goals](https://unsdg.un.org) emphasize that access to safe water and sanitation and sound management of freshwater ecosystems are essential to human health and to environmental sustainability and economic prosperity.
- Industry standard: Yes
- This factor is further qualified by the following:
  - Does the company's disclosed data regarding water use identify the total water withdrawn?
  - Does the company's disclosed data regarding water use identify the total water consumed?
  - Does the company break out its disclosed water withdrawal by source?
  - Does the company disclose the percentage of water sourced from regions with High or Extremely High Baseline Water Stress?
- Industry Group Applicability: All
RatingID 200: Does the company's disclosed data regarding water use identify the total water withdrawn?

- The total volume of water withdrawn provides an indication of the organization’s relative size and importance as a user of water, and provides a baseline figure for other calculations relating to efficiency and use.
- Industry standard: Yes
- Industry Group Applicability:
  - Energy
  - Materials
  - Capital Goods
  - Automobiles & Components
  - Consumer Durables & Apparel
  - Consumer Services
  - Retailing
  - Food & Staples Retailing
  - Food, Beverage & Tobacco
  - Household & Personal Products
  - Health Care Equipment & Services
  - Pharmaceuticals, Biotechnology & Life Sciences
  - Technology Hardware & Equipment
  - Semiconductors & Semiconductor Equipment
  - Utilities
  - Real Estate

RatingID 201: Does the company's disclosed data regarding water use identify the total water consumed?

- Total water use can indicate the level of risk posed by disruptions to water supplies or increases in the cost of water. Clean freshwater is becoming increasingly scarce, and can impact production processes that rely on large volumes of water. In regions where water sources are highly restricted, the organization’s water consumption patterns can influence relations with stakeholders.
- Industry standard: Yes
- Industry Group Applicability:
  - Energy
  - Materials
  - Capital Goods
  - Automobiles & Components
  - Consumer Durables & Apparel
RatingID 202: Does the company break out its disclosed water withdrawal by source?

- Reporting the total volume of water withdrawn by source contributes to an understanding of the overall scale of potential impacts and risks associated with the organization’s water use.
- Industry standard: Yes
- Industry Group Applicability:
  - Energy
  - Materials
  - Capital Goods
  - Automobiles & Components
  - Consumer Durables & Apparel
  - Consumer Services
  - Retailing
  - Food & Staples Retailing
  - Food, Beverage & Tobacco
  - Household & Personal Products
  - Health Care Equipment & Services
  - Pharmaceuticals, Biotechnology & Life Sciences
  - Technology Hardware & Equipment
  - Semiconductors & Semiconductor Equipment
  - Utilities

RatingID 203: Does the company disclose the percentage of water sourced from regions with High or Extremely High Baseline Water Stress?

- Acknowledging that heightened water scarcity due to climate change and droughts may prompt regulatory authorities to limit companies’ ability to withdraw necessary amounts of water, especially in regions with High or Extremely High Baseline Water Stress, the Sustainability
Accounting Standards Board (SASB) expects companies to disclose the amount of water sourced from these regions.

Industry standard: Yes
Industry Group Applicability:
- Energy
- Materials
- Consumer Durables & Apparel
- Food, Beverage & Tobacco
- Utilities

RatingID 204: Does the company disclose information on risks associated with water withdrawal or scarcity?

Acknowledging that heightened water scarcity due to climate change and droughts may prompt regulatory authorities to limit companies' ability to withdraw necessary amounts of water, and that limited access to water could directly affect the ability to operate processing facilities or require investment in alternate sources of water, the Sustainability Accounting Standards Board (SASB) expects companies to disclose discussion on water withdrawal risks.

Industry standard: Yes, detailed discussion of water risks
Industry Group Applicability:
- Energy
- Materials
- Capital Goods
- Commercial & Professional Services
- Transportation
- Automobiles & Components
- Consumer Durables & Apparel
- Consumer Services
- Retailing
- Food & Staples Retailing
- Food, Beverage & Tobacco
- Household & Personal Products
- Health Care Equipment & Services
- Pharmaceuticals, Biotechnology & Life Sciences
- Technology Hardware & Equipment
- Semiconductors & Semiconductor Equipment
- Utilities
- **RatingID 205: Does the company provide information on strategies to mitigate water withdrawal or scarcity risks?**
  - Acknowledging that heightened water scarcity due to climate change and droughts may prompt regulatory authorities to limit companies’ ability to withdraw necessary amounts of water, and that limited access to water could directly affect the ability to operate processing facilities or require investment in alternate sources of water, the Sustainability Accounting Standards Board (SASB) expects companies to disclose a description of management strategies and practices to mitigate water withdrawal or scarcity risks.
  - Industry standard: Yes, detailed discussion of mitigation strategies for water risks
  - Industry Group Applicability:
    - Energy
    - Materials
    - Capital Goods
    - Commercial & Professional Services
    - Transportation
    - Automobiles & Components
    - Consumer Durables & Apparel
    - Consumer Services
    - Retailing
    - Food & Staples Retailing
    - Food, Beverage & Tobacco
    - Household & Personal Products
    - Health Care Equipment & Services
    - Pharmaceuticals, Biotechnology & Life Sciences
    - Technology Hardware & Equipment
    - Semiconductors & Semiconductor Equipment
    - Utilities

- **RatingID 206: Does the company disclose information on incidents of non-compliance with water quality or quantity permits, standards, or regulations?**
  - The level of non-compliance within the organization is an indication of the ability of management to ensure that operations conform with set standards and regulations. The Sustainability Accounting Standards Board (SASB) expects companies to disclose the total number of instances of non-compliance with water quality and/or quantity permits, standards and regulation, and this irrespective of whether the non-compliance resulted in an enforcement action.
  - Industry standard: Yes, full disclosure of the number of non-compliance incidents, description of non-compliance event(s), and any associated fines or penalties
  - Industry Group Applicability: All (not scored)
RatingID 207: Does the company disclose its water use for any of its operations located outside its primary domicile (e.g. the U.S. for Russell 3000 companies) at any level other than enterprise (including facility, business unit, region, etc.)?

› In order to convey to investors a holistic understanding of the company’s water use, all operations – production and business – across all operating regions should be included in the disclosure.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 208: Does the company disclose its total wastewater discharge?

› In order to convey to investors an understanding of its water management, the company is expected to disclose its total wastewater discharge.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 209: Does the company have a water recycling program?

› Water reuse and recycling may result in a reduction of water consumption, treatment and disposal costs. The reduction of water consumption over time through reuse and recycling may also contribute to local or national goals for managing water supplies.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 210: Does the company disclose its total wastewater discharge?

› The rate of water reuse and recycling is a measure of efficiency and demonstrates the success of the organization in reducing total water withdrawals and discharges. Increased reuse and recycling may result in a reduction of water consumption, treatment and disposal costs.
› Industry standard: Yes
› This factor is further qualified by the following:
  › Does the company’s disclosed information about water recycled and reused include the percentage recycled?
  › Does the company’s disclosed information about water recycled and reused include the percentage reused?
› Industry Group Applicability: All
RatingID 212: Does the company's disclosed information about water recycled and reused include the percentage recycled?

- Water recycling may result in a reduction of water consumption, treatment and disposal costs.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 213: Does the company's disclosed information about water recycled and reused include the percentage reused?

- Water reuse may result in a reduction of water consumption, treatment and disposal costs.
- Industry standard: Yes
- Industry Group Applicability: All

Category: Waste and Toxicity

Subcategory: Electronic Waste

RatingID 158: Does the company have a stated commitment to follow international guidelines for disposal of electronic waste?

- According to the World Health Organization (WHO), recycling of valuable elements contained in electronic waste has become a source of income mostly in the informal sector of developing or emerging industrialized countries, often through primitive recycling techniques which entail significant health and environmental risks. Investors view companies who follow international guidelines as leaders amongst their peers, and treat this as a management quality signal.
- Industry standard: Yes
- Industry Group Applicability:
  - Consumer Durables & Apparel
  - Retailing
  - Health Care Equipment & Services
  - Software & Services
  - Technology Hardware & Equipment
  - Semiconductors & Semiconductor Equipment
  - Telecommunication Services
Subcategory: Emissions and Spills

RatingID 118: Does the company disclose specific targets for reducing NOx, SOx, and other significant air emissions?

- Multiple jurisdictions have created regulatory programs that define and implement air quality standards to protect public health. Air quality standards commonly cover Nitrogen Oxide (NOx), Sulphur Oxide (SOx) and other significant air emissions. Investors expect companies to disclose specific targets for reducing air emissions.
- Industry standard: Yes, detailed approach
- This factor is further qualified by the following:
  - Do the company's targets for reducing NOx, SOx, and other significant air emissions include relative targets?
  - Do the company's targets for reducing NOx, SOx, and other significant air emissions include absolute targets?
  - Do the company's targets for reducing NOx, SOx, and other significant air emissions include specific information on an implementation timeline?
- Industry Group Applicability: All

RatingID 119: Do the company's targets for reducing NOx, SOx, and other significant air emissions include relative targets?

- Multiple jurisdictions have created regulatory programs that define and implement air quality standards to protect public health. Air quality standards commonly cover Nitrogen Oxide (NOx), Sulphur Oxide (SOx) and other significant air emissions. Investors expect companies to disclose relative targets for reducing these air emissions.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 120: Do the company's targets for reducing NOx, SOx, and other significant air emissions include absolute targets?

- Multiple jurisdictions have created regulatory programs that define and implement air quality standards to protect public health. Air quality standards commonly cover Nitrogen Oxide (NOx), Sulphur Oxide (SOx) and other significant air emissions. Investors expect companies to disclose absolute targets for reducing these air emissions.
- Industry standard: Yes
- Industry Group Applicability: All
RatingID 121: Do the company's targets for reducing NOx, SOx, and other significant air emissions include specific information on an implementation timeline?

- Multiple jurisdictions have created regulatory programs that define and implement air quality standards to protect public health. Air quality standards commonly cover Nitrogen Oxide (NOx), Sulphur Oxide (SOx) and other significant air emissions. In order to provide a credible disclosure, investors expect companies to disclose a time-bound plan and horizon for implementation.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 122: Does the company disclose quantitative information on significant air emissions?

- Multiple jurisdictions have created regulatory programs that define and implement air quality standards to protect public health. Air quality standards commonly cover Nitrogen Oxide (NOx), Sulphur Oxide (SOx) and other significant air emissions. Investors expect companies to disclose quantitative information concerning these air emissions.
- Industry standard: Yes
- This factor is further qualified by the following:
  - Does the company disclose quantitative information on significant air emissions from nitrogen oxides (NOx), excluding N2O?
  - Does the company disclose quantitative information on significant air emissions from Sulphur oxides (SOx)?
  - Does the company disclose quantitative information on significant air emissions from non-methane volatile organic compounds (VOCs)?
  - Does the company disclose quantitative information on significant air emissions from particulate matter (PM)?
  - Does the company disclose quantitative information on significant air emissions from hazardous air pollutants (HAPs)?
  - Does the company disclose quantitative information on significant air emissions from mercury (Hg)?
  - Does the company disclose quantitative information on significant air emissions from lead (Pb)?
  - Does the company disclose quantitative information on significant air emissions from polycyclic aromatic hydrocarbons (PAHs)?
  - Does the company disclose quantitative information on significant air emissions from hydrogen sulfide (H2S)?
  - Does the company's disclosure of quantitative information on significant air emissions identify the percentage of emissions in or near areas of dense population?
- Industry Group Applicability: All
RatingID 123: Does the company disclose quantitative information on significant air emissions from nitrogen oxides (NOx), excluding N2O?

› Investors expect companies to disclose quantitative information concerning significant air emissions, including nitrogen oxides (NOx), that have an impact on the environment and human health.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 124: Does the company disclose quantitative information on significant air emissions from sulphur oxides (SOx)?

› Investors expect companies to disclose quantitative information concerning significant air emissions, including Sulphur oxides (SOx), that have an impact on the environment and human health.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 125: Does the company disclose quantitative information on significant air emissions from non-methane volatile organic compounds (VOCs)?

› Investors expect companies to disclose quantitative information concerning significant air emissions, including non-methane volatile organic compounds (VOCs), that have an impact on the environment and human health.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 127: Does the company disclose quantitative information on significant air emissions from particulate matter (PM)?

› Investors expect companies to disclose quantitative information concerning significant air emissions, including particulate matter (PM), that have an impact on the environment and human health.
› Industry standard: Yes
› Industry Group Applicability:
  › Energy
  › Materials
  › Capital Goods
  › Commercial & Professional Services
  › Transportation
RatingID 128: Does the company disclose quantitative information on significant air emissions from hazardous air pollutants (HAPs)?

- Investors expect companies to disclose quantitative information concerning significant air emissions, including hazardous air pollutants (HAPs), that have an impact on the environment and human health.
- Industry standard: Yes
- Industry Group Applicability:
  - Energy
  - Materials
  - Capital Goods
  - Commercial & Professional Services
  - Transportation
  - Automobiles & Components
  - Consumer Durables & Apparel
  - Consumer Services
  - Retailing
  - Food & Staples Retailing
  - Food, Beverage & Tobacco
  - Household & Personal Products
  - Health Care Equipment & Services
  - Pharmaceuticals, Biotechnology & Life Sciences
  - Banks
RatingID 129: Does the company disclose quantitative information on significant air emissions from mercury (Hg)?

- Investors expect companies to disclose quantitative information concerning significant air emissions, including mercury (Hg), that have an impact on the environment and human health.
- Industry standard: Yes
- Industry Group Applicability: Transportation

RatingID 130: Does the company disclose quantitative information on significant air emissions from lead (Pb)?

- Investors expect companies to disclose quantitative information concerning significant air emissions, including lead (Pb), that have an impact on the environment and human health.
- Industry standard: Yes
- Industry Group Applicability: Transportation

RatingID 131: Does the company disclose quantitative information on significant air emissions from polycyclic aromatic hydrocarbons (PAHs)?

- Investors expect companies to disclose quantitative information concerning significant air emissions, including polycyclic aromatic hydrocarbons (PAHs), that have an impact on the environment and human health.
- Industry standard: Yes
- Industry Group Applicability: Transportation
RatingID 135: Does the company disclose quantitative information on significant air emissions from hydrogen sulfide (H₂S)?

- Investors expect companies to disclose quantitative information concerning significant air emissions, including hydrogen sulfide (H₂S), that have an impact on the environment and human health.
- Industry standard: Yes
- Industry Group Applicability: Transportation

RatingID 137: Does the company's disclosure of quantitative information on significant air emissions identify the percentage of emissions in or near areas of dense population?

- Investors expect companies to disclose quantitative information concerning significant air emissions that have an impact on the environment and human health, and to disclose the share of emissions near areas of dense population.
- Industry standard: Yes
- Industry Group Applicability:
  - Energy
  - Materials
  - Utilities

RatingID 138: Does the company provide information about water discharge in connection with hydraulic fracturing, including quality?

- Hydraulic fracturing, the process wherein vast quantities of high-pressure water, sand and chemicals are pumped underground to break apart rock in order to release oil and natural gas, is by its nature an environmentally intrusive procedure. Companies that engage in hydraulic fracturing are expected to disclose the extent of the water discharge.
- Industry standard: Yes
- This factor is further qualified by the following:
  - Does the company's disclosed information regarding water discharge in connection with hydraulic fracturing include quantitative metrics?
  - Does the company's disclosed information regarding water discharge in connection with hydraulic fracturing cover all operations?
- Industry Group Applicability:
  - Energy
RatingID 139: Does the company's disclosed information regarding water discharge in connection with hydraulic fracturing include quantitative metrics?

- Hydraulic fracturing, the process wherein vast quantities of high-pressure water, sand and chemicals are pumped underground to break apart rock in order to release oil and natural gas, is by its nature an environmentally intrusive procedure. Companies that engage in hydraulic fracturing are expected to disclose the quantity of water discharge.
- Industry standard: Yes
- Industry Group Applicability: Energy

RatingID 140: Does the company's disclosed information regarding water discharge in connection with hydraulic fracturing cover all operations?

- Hydraulic fracturing, the process wherein vast quantities of high-pressure water, sand and chemicals are pumped underground to break apart rock in order to release oil and natural gas, is by its nature an environmentally intrusive procedure. Companies that engage in hydraulic fracturing are expected to disclose the water discharge across all hydraulic fracturing operations.
- Industry standard: Yes
- Industry Group Applicability: Energy

RatingID 144: Does the company disclose the percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used?

- Hydraulic fracturing, the process wherein vast quantities of high-pressure water, sand and chemicals are pumped underground to break apart rock in order to release oil and natural gas, is by its nature an environmentally intrusive procedure. Companies that engage in hydraulic fracturing are expected to disclose the fracturing fluid chemicals used.
- Industry standard: Yes
- Industry Group Applicability: Energy

RatingID 145: Does the company disclose information on efforts to actively monitor groundwater quality in connection with hydraulic fracturing operations?

- Hydraulic fracturing, the process wherein vast quantities of high-pressure water, sand and chemicals are pumped underground to break apart rock in order to release oil and natural gas,
by its nature an environmentally intrusive procedure. Companies that engage in hydraulic fracturing are expected to have an oversight of the quality of the groundwater near hydraulic fracturing operations.

Industry standard: Yes

This factor is further qualified by the following:

› Does the company's disclosed information on efforts to actively monitor groundwater quality in connection with hydraulic fracturing operations include baseline groundwater quality metrics?

› Does the company's disclosed information on efforts to actively monitor groundwater quality in connection with hydraulic fracturing operations include quantitative performance against baseline groundwater quality metrics?

Industry Group Applicability:

› Energy

RatingID 146: Does the company's disclosed information on efforts to actively monitor groundwater quality in connection with hydraulic fracturing operations include baseline groundwater quality metrics?

› Hydraulic fracturing, the process wherein vast quantities of high-pressure water, sand and chemicals are pumped underground to break apart rock in order to release oil and natural gas, is by its nature an environmentally intrusive procedure. Companies that engage in hydraulic fracturing are expected to have quantifiable data on the natural (baseline) quality of the groundwater near hydraulic fracturing operations.

Industry standard: Yes, clearly defined metrics

Industry Group Applicability:

› Energy

RatingID 147: Does the company’s disclosed information on efforts to actively monitor groundwater quality in connection with hydraulic fracturing operations include quantitative performance against baseline groundwater quality metrics?

› Hydraulic fracturing, the process wherein vast quantities of high-pressure water, sand and chemicals are pumped underground to break apart rock in order to release oil and natural gas, is by its nature an environmentally intrusive procedure. Companies that engage in hydraulic fracturing are expected to have quantifiable data matched against the natural (baseline) quality of the groundwater near its hydraulic fracturing operations.

Industry standard: Yes, comprehensive performance data

Industry Group Applicability:

› Energy
RatingID 149: Does the company disclose specific efforts to treat tailing waste including ponds and underground reinjection?

› Tailings are often associated with actual or potential environmental impacts, such as emissions of dust and effluents, and collapses of tailings management facilities. Extractive companies are expected to disclose their tailing waste management, including through ponds or backfilling them into underground mines.
› Industry standard: Yes, clearly defined strategy for treating tailing waste including ponds and underground reinjection
› Industry Group Applicability:
  › Materials

RatingID 150: Does the company provide data on significant spills?

› Chemical, oil and fuel spills can have significant negative impacts on the environment, potentially affecting soil, water, air, biodiversity and health. In order to convey to investors the extent of management and monitoring competence, companies are expected to report on significant spills, including, if appropriate, the lack thereof.
› Industry standard: Yes
› This factor is further qualified by the following:
  › Does the company's disclosed data on spills include the number of significant or reportable spills?
  › Does the company's disclosed data on spills include the aggregate quantity of significant or reportable spills?
  › Does the company's disclosed data on spills include the percentage recovered?
› Industry Group Applicability:
  › Energy
  › Materials

RatingID 151: Does the company's disclosed data on spills include the number of significant or reportable spills?

› Chemical, oil and fuel spills can have significant negative impacts on the environment, potentially affecting soil, water, air, biodiversity and health. In order to convey to investors the extent of management and monitoring competence, companies are expected to disclose the number of significant spills, including, if appropriate, the lack thereof.
› Industry standard: Yes
› Industry Group Applicability:
RatingID 152: Does the company's disclosed data on spills include the aggregate quantity of significant or reportable spills?

- Chemical, oil and fuel spills can have significant negative impacts on the environment, potentially affecting soil, water, air, biodiversity and health. In order to convey to investors a holistic understanding of management and monitoring competence, the aggregate quantity of significant or reportable spills should be included in the disclosure.
- Industry standard: Yes
- Industry Group Applicability:
  - Energy
  - Materials

RatingID 153: Does the company's disclosed data on spills include the percentage recovered?

- Chemical, oil and fuel spills can have significant negative impacts on the environment, potentially affecting soil, water, air, biodiversity and health. In order to convey to investors the extent of management and monitoring competence, companies are expected to report on the proportion of recovered spills.
- Industry standard: Yes
- Industry Group Applicability:
  - Energy
  - Materials

Subcategory: Hazardous and Non-hazardous Waste

RatingID 159: Does the company disclose its total hazardous waste generation?

- Investors are keen to understand the total hazardous waste generation of a company, to identify a company's performance compared to its peers.
- Industry standard: Yes
- This factor is further qualified by the following:
  - Does the company disclose its hazardous waste generation for any of its operations located outside its primary domicile (e.g. the U.S. for Russell 3000 companies) at any level other than enterprise (including facility, business unit, region, etc.)?
  - Does the company disclose details regarding its hazardous waste disposal program?
- Industry Group Applicability: All
RatingID 160: Does the company disclose its hazardous waste generation for any of its operations located outside its primary domicile (e.g. the U.S. for Russell 3000 companies) at any level other than enterprise (including facility, business unit, region, etc.)?

› In order to convey to investors a holistic understanding of the company’s hazardous waste generation, all operations – production and business – across all operating regions should be included in the disclosure.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 161: Does the company disclose details regarding its hazardous waste disposal program?

› In order to better understand their approach to their generated hazardous waste, companies are expected to report on programs related to its disposal.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 162: Does the company provide information about non-hazardous waste?

› In order to convey to investors an understanding of its approach towards its waste management and conservation of resources, the company is expected to include information on non-hazardous waste in its disclosure.
› Industry standard: Yes
› This factor is further qualified by the following:
  › Does the company's disclosed information on non-hazardous waste include quantitative metrics?
  › Does the company's disclosed information on non-hazardous waste cover all operations?
  › Does the company's disclosed information on non-hazardous waste include the percentage of waste recycled?
  › Does the company's disclosed information on non-hazardous waste include the percentage of waste incinerated?
  › Does the company's disclosed information on non-hazardous waste include the percentage of waste landfilled?
› Industry Group Applicability: All

RatingID 163: Does the company's disclosed information on non-hazardous waste include quantitative metrics?
In order to convey to investors an understanding of its approach towards waste management and conservation of resources, the company is expected to disclose quantitative data on its non-hazardous waste.

Industry standard: Yes
Industry Group Applicability: All

RatingID 164: Does the company's disclosed information on non-hazardous waste cover all operations?

In order to convey to investors a holistic understanding of the company’s generation and management of non-hazardous waste, all operations – production and business – across all operating regions should be included in the disclosure.

Industry standard: Yes
Industry Group Applicability: All

RatingID 165: Does the company's disclosed information on non-hazardous waste include the percentage of waste recycled?

In order to convey to investors an understanding of its approach towards waste management and conservation of resources, the company is expected to disclose the proportion of its non-hazardous waste that is recycled.

Industry standard: Yes
Industry Group Applicability: All

RatingID 166: Does the company's disclosed information on non-hazardous waste include the percentage of waste incinerated?

In order to convey to investors an understanding of its approach towards waste management and conservation of resources, the company is expected to disclose the proportion of its non-hazardous waste that is incinerated.

Industry standard: Yes
Industry Group Applicability: All sectors

RatingID 167: Does the company's disclosed information on non-hazardous waste include the percentage of waste landfilled?

In order to convey to investors an understanding of its approach towards waste management and conservation of resources, the company is expected to disclose the proportion of its non-hazardous waste that is landfilled.

Industry standard: Yes
Industry Group Applicability: All sectors
RatingID 168: Does the company disclose information on its waste management and recycling programs?

- Disclosure on waste management and recycling indicates the level of progress the organization has made towards environmental management, waste reduction efforts, as well as process efficiency and productivity. Recycling and the reduction of waste contribute to lower costs for materials, processing and disposal.
- Industry standard: Yes
- This factor is further qualified by the following:
  - Does the company have a business waste recycling program?
  - Does the company have a production waste recycling program?
  - Does the company have a consumer product recycling program?
  - Does the company have a business waste management program?
  - Does the company have a production waste management program?
  - Does the company have a packaging waste management program?
  - Does the company have a consumer product waste management program?
  - Does the company have a chemical waste management program?
- Industry Group Applicability: All

RatingID 169: Does the company have a business waste recycling program?

- Disclosure on waste recycling, including the recycling of business waste, indicates the level of progress the organization has made towards environmental management, waste reduction efforts, as well as process efficiency and productivity. Recycling contributes to lower costs for materials, processing and disposal.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 170: Does the company have a production waste recycling program?

- Disclosure on the recycling of production waste indicates the level of progress the organization has made towards environmental management, waste reduction efforts, as well as process efficiency and productivity.
- Industry standard: Yes
- Industry Group Applicability: All
RatingID 172: Does the company have a consumer product recycling program?

- Disclosure on its consumer product recycling program indicates the level of progress the organization has made towards environmental management.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 174: Does the company have a business waste management program?

- Disclosure on waste management and recycling, including the management of business waste, indicates the level of progress the organization has made towards environmental management, waste reduction efforts, as well as process efficiency and productivity. The reduction of waste contributes to lower costs for materials, processing and disposal.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 175: Does the company have a production waste management program?

- Disclosure on production waste management indicates the level of progress the organization has made towards environmental management, waste reduction efforts, as well as process efficiency and productivity. The reduction of waste contributes to lower costs for materials, processing and disposal.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 176: Does the company have a packaging waste management program?

- Disclosure on waste management, including packaging waste, indicates the level of progress the organization has made towards environmental management, waste reduction efforts, as well as process efficiency and productivity. The reduction of waste contributes to lower costs for materials, processing and disposal.
- Industry standard: Yes
- Industry Group Applicability:
  - Capital Goods
  - Commercial & Professional Services
  - Transportation
  - Automobiles & Components
  - Consumer Durables & Apparel
  - Consumer Services
  - Retailing
› Food & Staples Retailing
› Food, Beverage & Tobacco
› Household & Personal Products
› Health Care Equipment & Services
› Pharmaceuticals, Biotechnology & Life Sciences
› Banks
› Diversified Financials
› Insurance
› Software & Services
› Technology Hardware & Equipment
› Semiconductors & Semiconductor Equipment
› Telecommunication Services
› Media & Entertainment
› Real Estate

► RatingID 177: Does the company have a consumer product waste management program?

› Disclosure on its consumer product waste management program indicates the level of progress the organization has made towards environmental management.
› Industry standard: Yes
› Industry Group Applicability: All sectors

► RatingID 178: Does the company have a chemical waste management program?

› Disclosure on waste management, including chemical waste, indicates the level of progress the organization has made towards environmental management, waste reduction efforts, as well as process efficiency and productivity.
› Industry standard: Yes
› Industry Group Applicability:

   › Energy
   › Materials
   › Capital Goods
   › Automobiles & Components
   › Consumer Durables & Apparel
   › Food, Beverage & Tobacco
   › Household & Personal Products
   › Health Care Equipment & Services
   › Pharmaceuticals, Biotechnology & Life Sciences
   › Technology Hardware & Equipment
   › Semiconductors & Semiconductor Equipment
RatingID 181: Does the company disclose specific targets for reducing hazardous and non-hazardous waste?

› In order to communicate how it manages its waste, the company is expected to provide specific reduction targets for both its hazardous and non-hazardous waste.
› Industry standard: Yes, specific targets
› This factor is further qualified by the following:
   › Does the company's disclosed information regarding targets for reducing hazardous and non-hazardous waste include quantitative targets?
   › Does the company's disclosed information regarding targets for reducing hazardous and non-hazardous waste include specific information on an implementation timeline?
› Industry Group Applicability: All

RatingID 182: Does the company's disclosed information regarding targets for reducing hazardous and non-hazardous waste include quantitative targets?

› In order to communicate how it manages its waste, the company is expected to quantify its approach and provide measurable targets for both its hazardous and non-hazardous waste.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 183: Does the company's disclosed information regarding targets for reducing hazardous and non-hazardous waste include specific information on an implementation timeline?

› In order to credibly support its waste reduction strategy, the company is expected to provide a time-bound plan and horizon for implementation.
› Industry standard: Yes
› Industry Group Applicability: All

Subcategory: Management Policies, Systems, and Disclosure

RatingID 156: Does the company disclose a clear approach to mitigate environmental risks linked to deep-water drilling operations?

› Deep-water drilling operations are controversial due to the risk of spills and the exceptional challenges the deep sea environment poses for containment and clean up. Companies are expected to outline their risk approach to offset concerns of catastrophic events.
› Industry standard: Yes, detailed operating principles and guidelines for deep-water drilling
This factor is further qualified by the following:

- Does the company's disclosed information regarding its approach to mitigating environmental risks linked to deep-water drilling operations include monitoring procedures?

Industry Group Applicability: (not scored)

Energy

RatingID 157: Does the company's disclosed information regarding its approach to mitigating environmental risks linked to deep-water drilling operations include monitoring procedures?

- Deep-water drilling operations are controversial due to the risk of spills and the exceptional challenges the deep sea environment poses for containment and clean up. Companies are expected to outline their risk approach and to disclose associated monitoring processes to offset concerns of catastrophic events.

Industry standard: Yes

Industry Group Applicability: (not scored)

Energy

Subcategory: Packaging Material

RatingID 184: Does the company disclose quantitative information on packaging and packaging materials?

- Investors expect to see a company disclose its quantitative metrics around packaging and packaging materials.

Industry standard: Yes, including quantitative metrics

This factor is further qualified by the following:

- Does the company's disclosed information on packaging and packaging materials include the total weight of packaging?
- Does the company's disclosed information on packaging and packaging materials include the percentage made from recycled or renewable materials?
- Does the company's disclosed information on packaging and packaging materials include the percentage that is recyclable or compostable?

Industry Group Applicability:

- Consumer Durables & Apparel
- Retailing
- Food & Staples Retailing
- Food, Beverage & Tobacco
RatingID 185: Does the company's disclosed information on packaging and packaging materials include the total weight of packaging?

- Investors expect to see a company disclose its quantitative metrics, including weight, of all its packaging and packaging materials.
- Industry standard: Yes
- Industry Group Applicability:
  - Consumer Durables & Apparel
  - Retailing
  - Food & Staples Retailing
  - Food, Beverage & Tobacco
  - Household & Personal Products
  - Health Care Equipment & Services
  - Technology Hardware & Equipment
  - Semiconductors & Semiconductor Equipment
  - Telecommunication Services

RatingID 186: Does the company's disclosed information on packaging and packaging materials include the percentage made from recycled or renewable materials?

- In order to convey to investors precisions on their environmental and waste management, companies are expected to disclose the proportion of packaging and packaging materials made from recycled or renewable materials.
- Industry standard: Yes
- Industry Group Applicability:
  - Consumer Durables & Apparel
  - Retailing
  - Food & Staples Retailing
  - Food, Beverage & Tobacco
  - Household & Personal Products
  - Health Care Equipment & Services
  - Technology Hardware & Equipment
  - Semiconductors & Semiconductor Equipment
  - Telecommunication Services
RatingID 187: Does the company's disclosed information on packaging and packaging materials include the percentage that is recyclable or compostable?

› In order to convey to investors precisions on their environmental and waste management, companies are expected to disclose the proportion of packaging and packaging materials that are recyclable or compostable.
› Industry standard: Yes
› Industry Group Applicability:
   › Consumer Durables & Apparel
   › Retailing
   › Food & Staples Retailing
   › Food, Beverage & Tobacco
   › Household & Personal Products
   › Health Care Equipment & Services
   › Technology Hardware & Equipment
   › Semiconductors & Semiconductor Equipment
   › Telecommunication Services

RatingID 188: Does the company describe strategies to reduce the environmental impact of packaging throughout its lifecycle?

› In order to convey to investors precisions on their environmental and waste management, companies are expected to disclose their approach to minimize the environmental impact of packaging throughout its lifecycle.
› Industry standard: Yes, clear approach
› Industry Group Applicability:
   › Consumer Durables & Apparel
   › Retailing
   › Food & Staples Retailing
   › Food, Beverage & Tobacco
   › Household & Personal Products
   › Health Care Equipment & Services
   › Technology Hardware & Equipment
   › Semiconductors & Semiconductor Equipment
   › Telecommunication Services
Pillar: Social

Category: Human Rights

Subcategory: Management Policies, Systems, and Disclosure

- RatingID 316: Does the company have an enterprise level human rights policy?
  - Human rights are often guaranteed by law. However, under the internationally endorsed UN Guiding Principles on Business and Human Rights, companies are expected to respect human rights. This involves conducting human rights due diligence which includes a public human rights policy.
  - Industry standard: Yes
  - This factor is further qualified by the following:
    - Does the company's human rights policy address the protection of minority groups' rights?
    - Does the company's human rights policy address the protection of women's rights?
    - Does the company's human rights policy specifically address the issue of human trafficking?
  - Industry Group Applicability: All

- RatingID 317: Does the company's human rights policy address the protection of minority groups' rights?
  - Under the internationally endorsed UN Guiding Principles on Business and Human Rights, companies are expected to respect human rights. This involves conducting human rights due diligence, which includes a public human rights policy. The human rights policy is expected to extend to respecting the rights of minority groups.
  - Industry standard: Yes
  - Industry Group Applicability: All

- RatingID 318: Does the company's human rights policy address the protection of women's rights?
  - Under the internationally endorsed UN Guiding Principles on Business and Human Rights, companies are expected to respect human rights. This involves conducting human rights due diligence, which includes a public human rights policy. The human rights policy is expected to extend to respecting the rights of women.
  - Industry standard: Yes
  - Industry Group Applicability: All
RatingID 322: Does the company's human rights policy specifically address the issue of human trafficking?

- Under the internationally endorsed UN Guiding Principles on Business and Human Rights, companies are expected to respect human rights. This involves conducting human rights due diligence, which includes a public human rights policy. The human rights policy is expected to address risks of association with trafficking.
  - Industry standard: Yes
  - Industry Group Applicability: Consumer Services

RatingID 329: Does the company's human rights policy include a training element?

- In order to raise awareness of its human rights commitment and foster compliance with its human rights policy, the company is expected to incorporate a human rights training element to its policy.
  - Industry standard: Yes
  - Industry Group Applicability: All

RatingID 335: Does the company explicitly identify the right to water as a fundamental human right in its environmental policy, human rights policy, or other policy document?

- The UN Sustainable Development Goals emphasize that access to safe water and sanitation, and sound management of freshwater ecosystems are essential to human health and to economic prosperity. Clean freshwater is becoming increasingly scarce, and company activity can affect access to water through pollution and over-use of local water supplies. The company is expected to identify the right to water as a human right.
  - Industry standard: Yes
  - Industry Group Applicability: All

RatingID 375: Does the company indicate that the company's human rights policy supports any specific recognized public convention?

- Internationally recognized human rights are expressed in global conventions, such as the Universal Bill of Human Rights. Guidelines based on these have since been developed at the international level on the human rights responsibilities of companies. These serve as the benchmarks against which other social actors assess the human rights impacts of business enterprises, and are the touchstone for any human rights policy.
  - Industry standard: Yes
  - This factor is further qualified by the following:
› Does the company's human rights policy have clear reference to conformance with the UN Universal Declaration of Human Rights?

› Does the company's human rights policy have clear reference to conformance with the OECD Guidelines for Multinational Enterprises?

› Does the company's human rights policy have clear reference to conformance with the UN Guiding Principles on Business and Human Rights?

› Industry Group Applicability: All

▶ RatingID 376: Does the company's human rights policy have clear reference to conformance with the UN Universal Declaration of Human Rights?

› Internationally recognized human rights are expressed in global conventions, such as the UN Universal Declaration of Human Rights. These serve as the benchmarks against which investors and other social actors assess the human rights impacts of business enterprises, and are the touchstone for any human rights policy.

› Industry standard: Yes

› Industry Group Applicability: All

▶ RatingID 378: Does the company's human rights policy have clear reference to conformance with the OECD Guidelines for Multinational Enterprises?

› Internationally recognized human rights are expressed in global conventions, such as the Universal Bill of Human Rights. Guidelines based on these, including the OECD Guidelines for Multinational Enterprises, have since been developed at the international level on the human rights responsibilities of companies. These serve as the benchmarks against which other social actors assess the human rights impacts of business enterprises, and are the touchstone for any human rights policy.

› Industry standard: Yes

› Industry Group Applicability: All

▶ RatingID 379: Does the company's human rights policy have clear reference to conformance with the UN Guiding Principles on Business and Human Rights?

› Internationally recognized human rights are expressed in global conventions, such as the Universal Bill of Human Rights. Guidelines based on these, including the UN Guiding Principles on Business and Human Rights, have since been developed at the international level on the human rights responsibilities of companies. These serve as the benchmarks against which other social actors assess the human rights impacts of business enterprises, and are the touchstone for any human rights policy.

› Industry standard: Yes

› Industry Group Applicability: All
RatingID 383: Does the company disclose an explicit commitment to respect the right to privacy?

› The right to privacy is an established human right aimed at protecting people against arbitrary, unreasonable or unlawful interference with their privacy, family, home or correspondence. Organizations’ activities may impact on the right to privacy of their employees, on that of consumers if they mishandle their data, and may even be complicit in other human rights violations if, for example, IT or telecommunications firms unlawfully or arbitrarily hand over sensitive customer data to a state without consent. Investors expect companies to express their commitment to respecting this right.
› Industry standard: Yes
› This factor is further qualified by the following:
  › Does the company disclose an explicit commitment to respect freedom of expression?
› Industry Group Applicability:
  › Software & Services
  › Telecommunication Services

RatingID 384: Does the company disclose an explicit commitment to respect freedom of expression?

› The right to freedom of expression is the established human right to seek, receive and impart ideas in whatever media or form. An organization may impact on this right if its retaliates against employees or stakeholders who exercise their right to speak out against the company, or when governments pressure technology companies to censor their output or limit customers’ access to information. Investors expect companies to express their commitment to respecting this right.
› Industry standard: Yes
› Industry Group Applicability:
  › Software & Services
  › Telecommunication Services

RatingID 388: Is the company a participant in the Global Network Initiative?

› The Global Network Initiative (GNI) is a multi-stakeholder initiative, made up of a coalition of Information & Communications Technology companies, investors, NGOs and universities. It is aimed at preventing censorship by authoritarian governments and protecting the privacy rights of individuals. Participation in the GNI provides a framework supported by stakeholders and rooted in international standards, gives access to shared learning on best practice, and confirms
the company’s commitment to the right to privacy and freedom of expression. The underlying data for this question is sourced from the GNI.

› Industry standard: Yes
› Industry Group Applicability:
  › Software & Services
  › Telecommunication Services

RatingID 381: Does the company identify specific salient human rights risks in the most recent annual, integrated, or sustainability report?

› According to the internationally endorsed UN Guiding Principles on Business and Human Rights, companies are expected to identify and report on potential negative human rights impacts that they could be associated with through their activities or business relationships.
› Industry standard: Yes, key human rights risks clearly defined
› This factor is further qualified by the following:
  › Does the company disclose strategies to prevent and mitigate identified risks?
  › Industry Group Applicability: All

RatingID 382: Does the company disclose strategies to prevent and mitigate identified risks?

› According to the internationally endorsed UN Guiding Principles on Business and Human Rights, having identified specific salient human rights issues, the company is expected to disclose strategies to prevent and mitigate them.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 334: Does the company have a formal grievance reporting process for concerns related to human rights?

› A grievance mechanism comprises any routinized process through which grievances concerning business-related human rights abuse can be raised and remedy can be sought. According to the internationally endorsed UN Guiding Principles on Business and Human Rights, operational-level grievance mechanisms support the identification of adverse human rights impacts as a part of an enterprise’s ongoing human rights due diligence, and deliver early stage recourse and resolution.
› Industry standard: Yes
› Industry Group Applicability: All
RatingID 302: If the company suffered a major controversy linked to human rights or corruption, has it failed to provide an adequate response?

› Investors expect companies to be aware of human rights or corruption controversies that they or their subsidiaries are associated with, directly or indirectly, and to provide a response commensurate to the controversy and aligned with established standards for responsible business conduct.
› Industry standard: No
› Industry Group Applicability: All

RatingID 336: Does the company disclose information on the applicability of its human rights policy to operations, suppliers, vendors, or partners?

› Business enterprises may be involved with adverse human rights impacts either through their own activities or as a result of their business relationships with other parties. Under the internationally endorsed UN Guiding Principles on Business and Human Rights, companies are expected to seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships. This involves conducting human rights due diligence, which includes a public human rights policy, and which applies to the company’s business relationships.
› Industry standard: Yes
› This factor is further qualified by the following:
› Is the company’s human rights policy a global policy applying the same comprehensive standards to all company operations regardless of geographic location?
› Does the company indicate that it applies the same human rights policy standards to partners?
› Does the company indicate that it applies the same human rights policy standards to suppliers/vendors?
› Industry Group Applicability: All

RatingID 338: Is the company’s human rights policy a global policy applying the same comprehensive standards to all company operations regardless of geographic location?

› Business enterprises may be involved with adverse human rights impacts either through their own activities or as a result of their business relationships with other parties. Under the internationally endorsed UN Guiding Principles on Business and Human Rights, companies are expected to seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships. This involves conducting human rights due diligence, which includes a public human rights policy, and which applies to the company’s business relationships irrespective of their location.
RatingID 340: Does the company indicate that it applies the same human rights policy standards to partners?

Business enterprises may be involved with adverse human rights impacts either through their own activities or as a result of their business relationships with other parties. Under the internationally endorsed UN Guiding Principles on Business and Human Rights, companies are expected to seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships. This involves conducting human rights due diligence, which includes a public human rights policy, and which applies to the company’s business relationships, including partners.

RatingID 342: Is the company's human rights policy a global policy applying the same comprehensive standards to all company operations regardless of geographic location?

Business enterprises may be involved with adverse human rights impacts either through their own activities or as a result of their business relationships with other parties. Under the internationally endorsed UN Guiding Principles on Business and Human Rights, companies are expected to seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships. This involves conducting human rights due diligence, which includes a public human rights policy, and which applies to the company’s business relationships, including suppliers.

Subcategory: Supply Chain Standards

RatingID 360: Does the company's Code of Vendor Conduct address child labor?

Child labor is a violation of human rights recognized and defined by international instruments. Child laborers are often denied education as a consequence of going to work, and their mental and physical health can suffer due to poor working conditions, long hours and ill-treatment by employers. A company can be exposed to child labor through its value chain, where the economic exploitation of children, even by a business partner, can damage its brand.
RatingID 361: Does the company's Code of Vendor Conduct address forced labor?

› Forced labor, which consists of all work or service exacted from any person under menace of any penalty and for which the said person has not offered himself or herself voluntarily, is a violation of human rights recognized and defined by international instruments. Companies may risk allegations of complicity with forced labor if they benefit from the use of such labor by suppliers, subcontractors and other business partners.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 345: Does the company have an audit program in place to evaluate its suppliers’ performance in the area of human rights (including human trafficking and slavery)?

› Supply chain audits allow companies to understand the risks they are being exposed to by their suppliers' activities whether legally or from a reputational perspective.
› Industry standard: Yes
› This factor is further qualified by the following:
   › How frequently does the company conduct audits to evaluate suppliers' performance in the area of human rights?
   › Does the company disclose the percentage of vendors subject to performance audits in the area of human rights in a given year?
› Industry Group Applicability: All

RatingID 346: How frequently does the company conduct audits to evaluate suppliers’ performance in the area of human rights?

› Supply chain audits allow companies to understand the risks they are being exposed to by their suppliers' activities whether legally or from a reputational perspective. Rigor can be enhanced through the increased frequency of audits.
› Industry standard: Six-months or more frequently
› Industry Group Applicability: All

RatingID 347: Does the company disclose the percentage of vendors subject to performance audits in the area of human rights in a given year?

› Supply chain audits allow companies to understand the risks they are being exposed to by their suppliers' activities whether legally or from a reputational perspective. Investors expect companies to disclose the extent of their oversight of suppliers in the area of human rights.
› Industry standard: Yes
› Industry Group Applicability: All
RatingID 374: Does the company disclose the priority non-conformance rate and associated corrective action rate for suppliers’ compliance with human rights policies?

- According to the Sustainability Accounting Standards Board (SASB), priority non-conformances require escalation by auditors. Priority non-conformances confirm the presence of underage child workers, forced labor, health and safety issues that can cause immediate danger to life or serious injury. In order to convey to investors the extent of its monitoring competence, the company is expected to report on its suppliers’ non-conformance rate, including, if appropriate, the lack thereof.
- Industry standard: Yes, both the non-conformance rate and associated corrective action rate are disclosed
- Industry Group Applicability: All

RatingID 344: Does the company have programs in place to assist its suppliers in improving their performance in the area of human rights?

- Companies may risk allegations of complicity with human rights violations through their business relationships and supply chain. Investors expect companies to disclose programs in place to improve their suppliers’ human rights performance.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 352: Does the company disclose a list of its top suppliers?

- Companies may risk allegations of complicity with human rights violations through their business relationships and supply chain. In order to reaffirm their accountability and confirm their commitment to respecting human rights, including through their business relationships, companies are expected to disclose their top suppliers.
- This factor is further qualified by the following:
  - If the company discloses a list of its top suppliers, what percentage of the total supplier expenditure does this list represent?
- Industry standard: Yes
- Industry Group Applicability:
  - Capital Goods (not scored)
  - Automobiles & Components
  - Consumer Durables & Apparel
  - Retailing
  - Food & Staples Retailing
  - Food, Beverage & Tobacco
RatingID 353: If the company discloses a list of its top suppliers, what percentage of the total supplier expenditure does this list represent?

- Companies may risk allegations of complicity with human rights violations through their business relationships and supply chain. In order to reaffirm their accountability and confirm their commitment to respecting human rights, including through their business relationships, companies are expected to disclose their top suppliers. The percentage of the total supplier expenditure represented by the list suggests the level of disclosure.
- Industry standard: Percentage (not scored)
- Industry Group Applicability: (not scored)

RatingID 349: Does the company disclose policies and practices used to promote economic inclusion when selecting suppliers?

- The UN Sustainable Development Goals call for worldwide action among governments, business and civil society to end poverty in all its forms everywhere. This goal is widely understood, including by the Global Reporting Initiative (GRI), to be supported by businesses through practices and policies used to promote economic inclusion when selecting suppliers. Forms of economic inclusion include suppliers owned by women, suppliers owned or staffed by members of vulnerable, marginalized or underrepresented social groups, as well as small and medium-sized suppliers.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 350: Does the company have a program in place to screen its new suppliers for any of the following: environmental performance, labor practices or human rights performance?
Business enterprises may be involved with adverse human rights impacts either through their own activities or as a result of their business relationships with other parties. Under the internationally endorsed UN Guiding Principles on Business and Human Rights, companies are expected to seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships. This includes conducting human rights due diligence when selecting new suppliers.

Industry standard: Yes
Industry Group Applicability: All

RatingID 354: Does the company disclose information on efforts to address the risks of human trafficking and slavery in the supply chain?

Companies may risk allegations of complicity with forced labor, including human trafficking and slavery, if their product and service are linked to the use of such labor by suppliers, subcontractors and other business partners. Investors expect companies to disclose their efforts to address this risk.

Industry standard: Yes
This factor is further qualified by the following:

- Does the company disclose that it maintains internal accountability standards and procedures for employees or contractors failing to meet company standards regarding slavery and trafficking?
- Does the company disclose that it provides training on human trafficking and slavery to its employees and management with direct responsibility for supply chain management?

Industry Group Applicability: All

RatingID 357: Does the company disclose that it maintains internal accountability standards and procedures for employees or contractors failing to meet company standards regarding slavery and trafficking?

Companies may risk allegations of complicity with forced labor, including human trafficking and slavery, if their product and service are linked to the use of such labor by suppliers, subcontractors and other business partners. Investors expect companies to disclose their efforts, including accountability procedures for employees and contractors, to address this risk.

Industry standard: Yes
Industry Group Applicability: All

RatingID 358: Does the company disclose that it provides training on human trafficking and slavery to its employees and management with direct responsibility for supply chain management?
Companies may risk allegations of complicity with forced labor, including human trafficking and slavery, if their product and service are linked to the use of such labor by suppliers, subcontractors and other business partners. Investors expect companies to disclose their efforts, including associated training for relevant employees and management, to address this risk.

Industry standard: Yes
Industry Group Applicability: All

Subcategory: Consultation and Engagement

RatingID 330: Does the company's human rights or other formal policy cover community consultations and indigenous rights?

Companies that do not consult their local stakeholders run a higher risk of failure to identify and avoid potential adverse impacts of their operations, and a higher risk of protests and disruption to their operations.

Industry standard: Yes
Industry Group Applicability:
- Energy
- Materials
- Capital Goods

RatingID 404: Does the company's human rights policy include a guarantee of free, prior and informed consent (FPIC)?

The United Nations Department of Economic and Social Affairs defines free, prior and informed consent (FPIC) as recognizing indigenous peoples’ inherent and prior rights to their lands and resources and respecting their legitimate authority to require that third parties enter into an equal and respectful relationship with them, based on the principle of informed consent. If a company is given an operating license over land by a government without obtaining the free, prior and informed consent of the people who inhabit it, the company may find itself affecting the inhabitants’ right to dispose of their natural wealth and resources or their means of subsistence, jeopardizing its social license to operate, and running a higher risk of protests and disruption to its operations.

Industry standard: Yes
Industry Group Applicability:
- Energy
- Materials
- Capital Goods
RatingID 331: Does the company's human rights policy include a commitment to stakeholder involvement in the development of the policy, the implementation of the policy, and/or the evaluation of effective outcomes of the policy’s implementation?

› Under the internationally endorsed [UN Guiding Principles on Business and Human Rights](https://www.un.org/en/sections/un-guiding-principles-business-human-rights/), companies are expected to conduct meaningful consultation with potentially affected groups and other relevant stakeholders as part of their ongoing human rights due diligence.
› Industry standard: Yes
› Industry Group Applicability: All

**Subcategory: Ethical Sourcing**

RatingID 389: Does the company's human rights or other formal policy cover security arrangements?

› Security arrangements comprise the processes, infrastructure and assets a company uses to protect its employees and property. Some operating environments and contexts may increase the risks of enterprises being complicit in gross human rights abuses committed by other actors, such as the security forces guarding their assets.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 390: Is the company a Corporate Participant to the Voluntary Principles on Security and Human Rights (VPSHR)?

› The [Voluntary Principles on Security and Human Rights (VPSHR)](https://www.vpshr.org/) is a multi-stakeholder initiative, made up of a coalition of governments, companies and NGOs, which delineates a set of principles designed to guide companies in maintaining the safety and security of their operations within an operating framework that encourages respect for human rights. Participation in the VPSHR provides a framework supported by stakeholders and rooted in international standards, gives access to shared learning on best practice, and confirms companies’ commitment to aligning their corporate policies and procedures with internationally recognized human rights principles in the provision of security for their operations. The underlying data for this question is sourced from the VPSHR.
› Industry standard: Yes
› Industry Group Applicability:
  › Energy
  › Materials

RatingID 391: Does the company have a specific policy on conflict minerals?
 › Conflict minerals are extracted in conditions of armed conflict. Companies can be affected by the risk of supply chain contamination which might expose them to regulatory or stakeholder action.
 › Industry standard: Yes
 › This factor is further qualified by the following:
   › Does the company's policy on conflict minerals reference external standards, e.g., OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas?
   › Does the company's policy on conflict minerals include due diligence measures for tracing and sourcing?
 › Industry Group Applicability:
   › Materials
   › Capital Goods
   › Automobiles & Components
   › Consumer Durables & Apparel
   › Health Care Equipment & Services
   › Technology Hardware & Equipment
   › Semiconductors & Semiconductor Equipment

RatingID 392: Does the company's policy on conflict minerals reference external standards, e.g., OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas?

 › Conflict minerals are extracted in conditions of armed conflict. Companies can be affected by the risk of supply chain contamination which might expose them to regulatory or stakeholder action. Investors expect companies to use established, authoritative guidance aimed at helping companies respect human rights and avoid contributing to conflict through their mineral purchasing decisions and practices. The OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas constitutes the most authoritative international guidance in this area.
 › Industry standard: Yes
 › Industry Group Applicability:
   › Materials
   › Capital Goods
   › Automobiles & Components
   › Consumer Durables & Apparel
   › Health Care Equipment & Services
   › Technology Hardware & Equipment
   › Semiconductors & Semiconductor Equipment
RatingID 393: Does the company's policy on conflict minerals include due diligence measures for tracing and sourcing?

- Conflict minerals are extracted in conditions of armed conflict. Companies can be affected by the risk of supply chain contamination which might expose them to regulatory or stakeholder action. Investors expect companies to support their conflict minerals policy with the requisite compliance mechanisms.
- Industry standard: Yes
- Industry Group Applicability:
  - Materials
  - Capital Goods
  - Automobiles & Components
  - Consumer Durables & Apparel
  - Health Care Equipment & Services
  - Technology Hardware & Equipment
  - Semiconductors & Semiconductor Equipment

RatingID 395: Has the company published a conflict minerals report for the past fiscal year?

- Conflict minerals are extracted in conditions of armed conflict. Companies can be affected by the risk of supply chain contamination which might expose them to regulatory or stakeholder action. Businesses are expected to report on their conflict minerals due diligence, implementation of chain of custody/traceability and findings.
- Industry standard: Yes - comprehensive disclosure on due diligence measures and findings
- This factor is further qualified by the following:
  - Does the company's conflict minerals report include information on the percentage of smelters and refiners within the supply chain that are verified "conflict-free" for tungsten?
  - Does the company's conflict minerals report include information on the percentage of smelters and refiners within the supply chain that are verified "conflict-free" for tin?
  - Does the company's conflict minerals report include information on the percentage of smelters and refiners within the supply chain that are verified "conflict-free" for tantalum?
  - Does the company's conflict minerals report include information on the percentage of smelters and refiners within the supply chain that are verified "conflict-free" for gold?
- Industry Group Applicability: All (not scored)

RatingID 396: Does the company's conflict minerals report include information on the percentage of smelters and refiners within the supply chain that are verified "conflict-free" for tungsten?
› Conflict minerals are extracted in conditions of armed conflict. Companies can be affected by the risk of supply chain contamination which might expose them to regulatory or stakeholder action. The Sustainability Accounting Standards Board (SASB) expects companies to disclose the percentage of conflict minerals, including tungsten, within their supply chain that is verified conflict-free.
› Industry standard: Yes
› Industry Group Applicability: All (not scored)

▶ RatingID 397: Does the company's conflict minerals report include information on the percentage of smelters and refiners within the supply chain that are verified "conflict-free" for tin?

› Conflict minerals are extracted in conditions of armed conflict. Companies can be affected by the risk of supply chain contamination which might expose them to regulatory or stakeholder action. The Sustainability Accounting Standards Board (SASB) expects companies to disclose the percentage of conflict minerals, including tin, within their supply chain that is verified conflict-free.
› Industry standard: Yes
› Industry Group Applicability: All (not scored)

▶ RatingID 398: Does the company's conflict minerals report include information on the percentage of smelters and refiners within the supply chain that are verified "conflict-free" for tantalum?

› Conflict minerals are extracted in conditions of armed conflict. Companies can be affected by the risk of supply chain contamination which might expose them to regulatory or stakeholder action. The Sustainability Accounting Standards Board (SASB) expects companies to disclose the percentage of conflict minerals, including tantalum, within their supply chain that is verified conflict-free.
› Industry standard: Yes
› Industry Group Applicability: All (not scored)

▶ RatingID 399: Does the company's conflict minerals report include information on the percentage of smelters and refiners within the supply chain that are verified "conflict-free" for gold?

› Conflict minerals are extracted in conditions of armed conflict. Companies can be affected by the risk of supply chain contamination which might expose them to regulatory or stakeholder action. The Sustainability Accounting Standards Board (SASB) expects companies to disclose the percentage of conflict minerals, including gold, within their supply chain that is verified conflict-free.
Industry standard: Yes
Industry Group Applicability: All (not scored)

Category: Labor, Health, and Safety

Subcategory: Labor Relations and Management

RatingID 413: Does the company have an enterprise level workforce/labor rights policy?

The presence of a group-level and formal labor rights policy is indicative of the company’s commitment to providing its entire workforce with basic rights and freedoms, as well as fully respecting and engaging every employee. A workforce policy goes above and beyond complying with local labor laws, and is broader than an equal employment opportunity statement, a diversity statement, anti-harassment or non-discrimination policy.

Industry standard: Yes, the company has a comprehensive public labor rights policy
Industry Group Applicability: All

RatingID 456: Does the company disclose a labor rights or other formal policy that encompasses freedom of association and the right to collective bargaining?

Freedom of association and the right to collective bargaining, commonly known as union rights, are a fundamental human rights. They are considered enabling rights that make it possible for employees to promote and realize decent conditions at work. Investors expect companies to credibly demonstrate their commitment to their employees’ labor rights through a formal policy to respect freedom of association and the right to collective bargaining.

Industry standard: Yes
This factor is further qualified by the following:

Does the company's labor rights or other formal policy reference relevant conventions or standards, e.g., ILO 87 or 98?

Industry Group Applicability: All

RatingID 457: Does the company's labor rights or other formal policy reference relevant conventions or standards, e.g., ILO 87 or 98?

Internationally recognized labor rights are enshrined in global conventions, most importantly the International Labour Organization (ILO) conventions. These serve as the benchmarks against which investors and other social actors assess the human rights impacts of business enterprises, and are the touchstone for any labor rights policy.

Industry standard: Yes
Industry Group Applicability: All
RatingID 458: Does the company have an International Framework Agreement with a global union federation?

- An international framework agreement is an instrument negotiated between a multinational enterprise and a Global Union Federation in order to establish an ongoing relationship between the parties, provide a conflict resolution mechanism, and ensure that the company respects the same labor standards in all the countries where it operates.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 305: Does the company monitor employee satisfaction or engagement?

- The company is expected to monitor and disclose employee satisfaction or engagement.
  - Industry standard: Satisfaction or engagement monitored and metrics with trend provided
  - This factor is further qualified by the following:
    - Does the company’s quantitative metrics for employee engagement include a percentage value?
  - Industry Group Applicability: All

RatingID 306: Does the company’s quantitative metrics for employee engagement include a percentage value?

- The company is expected to monitor and disclose the extent of employee satisfaction or engagement.
  - Industry standard: Yes
  - Industry Group Applicability: All (not scored)

RatingID 300: If the company suffered a controversy linked to labor standards, has it failed to provide an adequate response?

- Investors expect companies to be aware of labor controversies that they or their subsidiaries are associated with, directly or indirectly, and to provide a response commensurate to the controversy and aligned with established standards for responsible business conduct.
- Industry standard: No
- Industry Group Applicability: All
Subcategory: Ethical Sourcing

RatingID 464: Is the company a signatory to the Bangladesh Accord?

- The Accord on Fire and Building Safety in Bangladesh is a legally binding agreement between global brands and retailers and trade unions designed to build a safe and healthy Bangladeshi ready-made garment industry. Participation in the Accord provides a framework supported by stakeholders and rooted in international standards, giving access to shared learning on best practice, and confirms companies’ commitment to aligning their corporate policies and procedures with these standards. The underlying data for this question is sourced from the Accord on Fire and Building Safety in Bangladesh.
- Industry standard: Yes
- Industry Group Applicability:
  - Consumer Durables & Apparel
  - Retailing

Subcategory: Compensation and Benefits

RatingID 484: Does the company state a commitment to a fair or living wage for all employees?

- A living wage constitutes a wage floor ensuring an adequate standard of living for workers, while complying with national wage regulations, such as the minimum wage and overtime payments. Companies are expected to be committed to ensuring a living wage for all employees.
- Industry standard: Yes, specific Living Wage commitment
- Industry Group Applicability: All

RatingID 297: If the company suffered a controversy linked to "living wage", has it failed to provide an adequate response?

- Investors expect companies to be aware of living wage controversies that they or their subsidiaries are associated with, directly or indirectly, and to provide a response commensurate to the controversy.
- Industry standard: No
- Industry Group Applicability: All

Subcategory: Occupational Health and Safety

RatingID 459: Does the company disclose a policy that specifically addresses occupational health and safety?
Occupational health and safety policies aim to reduce work-related deaths and injuries, and the absence of such a policy will be viewed negatively.

Industry standard: Yes
This factor is further qualified by the following:

Does the company’s occupational health and safety policy explicitly encompass all facilities and operations?

Industry Group Applicability: All

RatingID 460: Does the company’s occupational health and safety policy explicitly encompass all facilities and operations?

Occupational health and safety policies aim to reduce work-related deaths and injuries. The policy is expected to apply across all of the company’s facilities and operations.

Industry standard: All operations covered
Industry Group Applicability: All

RatingID 465: What percentage of the company’s operations is certified to OHSAS 18001?

OHSAS 18001 certification is an international standard that provides a framework to identify, control and decrease risks associated with occupational health and safety. Implementing the standard across its operations signals to investors that the company is committed to health and safety at the workplace.

Industry standard: All operations covered
Industry Group Applicability:

Energy
Materials
Capital Goods
Transportation
Automobiles & Components
Consumer Durables & Apparel
Food, Beverage & Tobacco
Household & Personal Products
Health Care Equipment & Services
Pharmaceuticals, Biotechnology & Life Sciences
Technology Hardware & Equipment
Semiconductors & Semiconductor Equipment
Telecommunication Services
Utilities
RatingID 467: Does the company disclose information about OH&S performance, including injuries, occupational diseases, and work-related fatalities?

- In order to convey to investors an understanding of its approach towards occupational health and safety, the company is expected to disclose its OH&S performance.
- Industry standard: Yes
- This factor is further qualified by the following:
  - Does the company's disclosed information regarding occupational health and safety performance include quantitative metrics?
  - Do the company's occupational health and safety performance metrics include the Total Recordable Injury Rate (TRIR)?
  - Do the company's occupational health and safety performance metrics include the Fatality Rate?
  - Do the company's occupational health and safety performance metrics include the Near Miss Frequency Rate (NMFR)?
  - Does the company disclose quantitative occupational health and safety performance metrics for full-time employees?
  - Does the company disclose quantitative occupational health and safety performance metrics for contract employees?
  - Does the company disclose quantitative occupational health and safety performance metrics for short-service, seasonal, or migrant employees?
  - Do the company's occupational health and safety performance metrics cover all operations?
- Industry Group Applicability: All

RatingID 468: Does the company's disclosed information regarding occupational health and safety performance include quantitative metrics?

- In order to convey to investors an understanding of its approach towards occupational health and safety, the company is expected to quantify its OH&S performance.
- Industry standard: Yes
- Industry Group Applicability: All
RatingID 469: Do the company's occupational health and safety performance metrics include the Total Recordable Injury Rate (TRIR)?

› In order to convey to investors an understanding of its approach towards occupational health and safety, the company is expected to quantify the number of workplace injuries, including, if appropriate, the lack thereof.
› Industry standard: Yes
› Industry Group Applicability:
  › Energy
  › Materials
  › Capital Goods
  › Transportation
  › Automobiles & Components
  › Consumer Durables & Apparel
  › Food, Beverage & Tobacco
  › Household & Personal Products
  › Health Care Equipment & Services
  › Pharmaceuticals, Biotechnology & Life Sciences
  › Technology Hardware & Equipment
  › Semiconductors & Semiconductor Equipment
  › Utilities

RatingID 470: Do the company's occupational health and safety performance metrics include the Fatality Rate?

› In order to convey to investors an understanding of its approach towards occupational health and safety, the company is expected to quantify the number of workplace fatalities, including, if appropriate, the lack thereof.
› Industry standard: Yes
› Industry Group Applicability:
  › Energy
  › Materials
  › Capital Goods
  › Transportation
  › Automobiles & Components
  › Consumer Durables & Apparel
  › Food, Beverage & Tobacco
  › Household & Personal Products
  › Health Care Equipment & Services
  › Pharmaceuticals, Biotechnology & Life Sciences
RatingID 471: Do the company’s occupational health and safety performance metrics include the Near Miss Frequency Rate (NMFR)?

In order to convey to investors an understanding of its approach towards occupational health and safety, the company is expected to quantify the number of “near misses” – unplanned events that did not result in injury, illness or damage, but had the potential to do so – including, if appropriate, the lack thereof.

Industry standard: Yes

Industry Group Applicability:
- Energy
- Materials
- Capital Goods
- Transportation
- Automobiles & Components
- Consumer Durables & Apparel
- Food, Beverage & Tobacco
- Household & Personal Products
- Health Care Equipment & Services
- Pharmaceuticals, Biotechnology & Life Sciences
- Technology Hardware & Equipment
- Semiconductors & Semiconductor Equipment
- Utilities

RatingID 472: Does the company disclose quantitative occupational health and safety performance metrics for full-time employees?

In order to convey to investors an understanding of its approach towards occupational health and safety, the company is expected to contrast and quantify its OH&S performance according to sections of the workforce, including full-time employees.

Industry standard: Yes

Industry Group Applicability:
- Energy
- Materials
- Capital Goods
- Transportation
- Automobiles & Components
- Consumer Durables & Apparel
RatingID 473: Does the company disclose quantitative occupational health and safety performance metrics for contract employees?

- In order to convey to investors an understanding of its approach towards occupational health and safety, the company is expected to contrast and quantify its OH&S performance according to sections of the workforce, including contract employees.
- Industry standard: Yes
- Industry Group Applicability:
  - Energy
  - Materials
  - Capital Goods
  - Transportation
  - Automobiles & Components
  - Consumer Durables & Apparel
  - Food, Beverage & Tobacco
  - Household & Personal Products
  - Health Care Equipment & Services
  - Pharmaceuticals, Biotechnology & Life Sciences
  - Technology Hardware & Equipment
  - Semiconductors & Semiconductor Equipment
  - Utilities

RatingID 474: Does the company disclose quantitative occupational health and safety performance metrics for short-service, seasonal, or migrant employees?

- In order to convey to investors an understanding of its approach towards occupational health and safety, the company is expected to contrast and quantify its OH&S performance according to sections of the workforce, including short-service, seasonal or migrant employees.
- Industry standard: Yes
- Industry Group Applicability:
  - Consumer Services
  - Food, Beverage & Tobacco
RatingID 475: Do the company's occupational health and safety performance metrics cover all operations?

› In order to convey to investors a holistic understanding of its approach towards occupational health and safety, the company is expected to quantify its OH&S performance across all operations, including production and business.
› Industry standard: Yes
› Industry Group Applicability: All (not scored)

RatingID 476: Does the company disclose specific efforts for reducing the occurrence of injuries, occupational diseases, and work-related fatalities?

› According to the Sustainability Accounting Standards Board (SASB), companies should discuss how they manage accident and safety risks and long-term health and safety risks, including through: training; joint management by the workforce and leadership; rules, guidelines and their enforcement; and use of technology.
› Industry standard: Yes
› This factor is further qualified by the following:
› Does the company's disclosed information on reducing the occurrence of injuries, occupational diseases, and work-related fatalities include quantitative targets?
› Does the company's disclosed information on reducing the occurrence of injuries, occupational diseases, and work-related fatalities include an implementation timeline?
› Industry Group Applicability: All (not scored)

RatingID 477: Does the company's disclosed information on reducing the occurrence of injuries, occupational diseases, and work-related fatalities include quantitative targets?

› In order to credibly communicate its efforts to reduce the occurrence of workplace accidents, the company is expected to quantify and disclose reduction targets.
› Industry standard: Yes
› Industry Group Applicability: All (not scored)

RatingID 478: Does the company's disclosed information on reducing the occurrence of injuries, occupational diseases, and work-related fatalities include an implementation timeline?

› In order to credibly support its strategy to reduce the occurrence of workplace accidents, the company is expected to provide a time-bound plan and horizon for implementation.
› Industry standard: Yes
› Industry Group Applicability: All (not scored)
RatingID 479: Does the company disclose information on management systems used to integrate a culture of safety and emergency preparedness?

- According to the Sustainability Accounting Standards Board (SASB), companies should discuss how they integrate a culture of safety and emergency preparedness, including through: training; joint management by the workforce and leadership; rules, guidelines and their enforcement; and use of technology.
- Industry standard: Yes
- Industry Group Applicability: All (not scored)

**Subcategory: Workforce Diversity and Equality**

RatingID 422: Does the company publicly disclose a gender diversity strategy or similar commitment to ensure appropriate gender representation at the board, senior management, or workforce levels?

- Corporate leaders in workplace gender equality have in place a public policy or other commitment that states their gender diversity strategy.
- Industry standard: Yes
- This factor is further qualified by the following:
  - Does the company publicly disclose a gender diversity strategy or similar commitment to ensure appropriate gender representation at the board level?
  - Does the company publicly disclose a gender diversity strategy or similar commitment to ensure appropriate gender representation at the senior management level?
  - Does the company publicly disclose a gender diversity strategy or similar commitment to ensure appropriate gender representation at the workforce level?
- Industry Group Applicability: All

RatingID 423: Does the company publicly disclose a gender diversity strategy or similar commitment to ensure appropriate gender representation at the board level?

- Corporate leaders in workplace gender equality have in place a public policy or other commitment that states their gender diversity strategy. The policy is expected to extend to the board.
- Industry standard: Yes
- Industry Group Applicability: All
RatingID 424: Does the company publicly disclose a gender diversity strategy or similar commitment to ensure appropriate gender representation at the senior management level?

- Corporate leaders in workplace gender equality have in place a public policy or other commitment that states their gender diversity strategy. The policy is expected to extend to senior management.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 425: Does the company publicly disclose a gender diversity strategy or similar commitment to ensure appropriate gender representation at the workforce level?

- Corporate leaders in workplace gender equality have in place a public policy or other commitment that states their gender diversity strategy. The policy is expected to extend to the workforce.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 426: Does the company publicly disclose a diversity strategy or similar commitment to ensure workforce equality beyond gender at the board, senior management, or workforce levels?

- Corporate leaders in workplace equality have in place a public policy or other commitment that states a diversity strategy that extends to race, disability, ethnicity, nationality, religion and/or sexual orientation.
- Industry standard: Yes
- This factor is further qualified by the following:
  - Does the company apply a diversity strategy (beyond gender) to the board level?
  - Does the company apply a diversity strategy (beyond gender) to the senior management level?
  - Does the company apply a diversity strategy (beyond gender) to the workforce level?
- Industry Group Applicability: All

RatingID 427: Does the company apply a diversity strategy (beyond gender) to the board level?

- Corporate leaders in workplace equality have in place a public policy or other commitment that states a diversity strategy that extends to race, disability, ethnicity, nationality, religion and/or sexual orientation. The policy is expected to extend to the board.
- Industry standard: Yes
- Industry Group Applicability: All
RatingID 428: Does the company apply a diversity strategy (beyond gender) to the senior management level?

- Corporate leaders in workplace equality have in place a public policy or other commitment that states a diversity strategy that extends to race, disability, ethnicity, nationality, religion and/or sexual orientation. The policy is expected to extend to senior management.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 429: Does the company apply a diversity strategy (beyond gender) to the workforce level?

- Corporate leaders in workplace equality have in place a public policy or other commitment that states a diversity strategy that extends to race, disability, ethnicity, nationality, religion and/or sexual orientation. The policy is expected to extend to the workforce.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 430: Does the labor rights policy address discrimination (including gender, race, disability, ethnicity, nationality, religion, LGBTQ), workforce equality, or fair employment?

- Discrimination is the act and result of treating people unequally by imposing unequal burdens or denying benefits instead of treating each person fairly on the basis of individual merit. Discrimination includes harassment. The presence and effective implementation of policies to avoid discrimination are a basic expectation by investors.
- Industry standard: Yes
- This factor is further qualified by the following:
  - Does the company's labor rights policy address discrimination based on gender?
  - Does the company's labor rights policy address discrimination based on race?
  - Does the company's labor rights policy address discrimination based on disability?
  - Does the company's labor rights policy address discrimination based on ethnicity?
  - Does the company's labor rights policy address discrimination based on nationality?
  - Does the company's labor rights policy address discrimination based on religion?
  - Does the company's labor rights policy address discrimination based on sexual orientation?
  - Does the company's labor rights policy address discrimination based on gender identity or gender expression?
- Industry Group Applicability: All
RatingID 431: Does the company's labor rights policy address discrimination based on gender?

- Discrimination is the act and result of treating people unequally by imposing unequal burdens or denying benefits instead of treating each person fairly on the basis of individual merit.
  Discrimination includes harassment. The presence and effective implementation of policies to avoid discrimination, including on the basis of gender, are a basic expectation by investors.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 432: Does the company's labor rights policy address discrimination based on race?

- Discrimination is the act and result of treating people unequally by imposing unequal burdens or denying benefits instead of treating each person fairly on the basis of individual merit.
  Discrimination includes harassment. The presence and effective implementation of policies to avoid discrimination, including on the basis of race, are a basic expectation by investors.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 433: Does the company's labor rights policy address discrimination based on disability?

- Discrimination is the act and result of treating people unequally by imposing unequal burdens or denying benefits instead of treating each person fairly on the basis of individual merit.
  Discrimination includes harassment. The presence and effective implementation of policies to avoid discrimination, including on the basis of disability, are a basic expectation by investors.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 434: Does the company's labor rights policy address discrimination based on ethnicity?

- Discrimination is the act and result of treating people unequally by imposing unequal burdens or denying benefits instead of treating each person fairly on the basis of individual merit.
  Discrimination includes harassment. The presence and effective implementation of policies to avoid discrimination, including on the basis of ethnicity, are a basic expectation by investors.
- Industry standard: Yes
- Industry Group Applicability: All
RatingID 435: Does the company's labor rights policy address discrimination based on nationality?

- Discrimination is the act and result of treating people unequally by imposing unequal burdens or denying benefits instead of treating each person fairly on the basis of individual merit.
  Discrimination includes harassment. The presence and effective implementation of policies to avoid discrimination, including on the basis of nationality, are a basic expectation by investors.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 436: Does the company's labor rights policy address discrimination based on religion?

- Discrimination is the act and result of treating people unequally by imposing unequal burdens or denying benefits instead of treating each person fairly on the basis of individual merit.
  Discrimination includes harassment. The presence and effective implementation of policies to avoid discrimination, including on the basis of religion, are a basic expectation by investors.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 437: Does the company's labor rights policy address discrimination based on sexual orientation?

- Discrimination is the act and result of treating people unequally by imposing unequal burdens or denying benefits instead of treating each person fairly on the basis of individual merit.
  Discrimination includes harassment. The presence and effective implementation of policies to avoid discrimination, including on the basis of sexual orientation, are a basic expectation by investors.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 438: Does the company's labor rights policy address discrimination based on gender identity or gender expression?

- Discrimination is the act and result of treating people unequally by imposing unequal burdens or denying benefits instead of treating each person fairly on the basis of individual merit.
  Discrimination includes harassment. The presence and effective implementation of policies to avoid discrimination, including on the basis of gender identity or gender expression, are a basic expectation by investors.
- Industry standard: Yes
- Industry Group Applicability: All
RatingID 441: Does the company publicly disclose data on workforce equality connected with gender, race, disability, ethnicity, nationality, religion, LGBTQ, or other potentially-protected classes?

- Diversity and equality at work can generate significant benefits for both the company and society at large as greater equality promotes social stability and supports further economic development. In order to credibly communicate its efforts towards equality, the company is expected to disclose its workforce equality data.
- Industry standard: Yes
- This factor is further qualified by the following:
  - Does the company's disclosed information on workforce equality include data on equality for the board?
  - Does the company's disclosed information on workforce equality include data on equality for senior management?
  - Does the company's disclosed information on workforce equality include data on equality for the workforce?
- Industry Group Applicability: All

RatingID 442: Does the company's disclosed information on workforce equality include data on equality for the board?

- Diversity and equality at work can generate significant benefits for both the company and society at large as greater equality promotes social stability and supports further economic development. In order to credibly communicate its efforts towards equality, the company is expected to disclose its workforce equality data, including at board level.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 443: Does the company's disclosed information on workforce equality include data on equality for senior management?

- Diversity and equality at work can generate significant benefits for both the company and society at large as greater equality promotes social stability and supports further economic development. In order to credibly communicate its efforts towards equality, the company is expected to disclose its workforce equality data, including at senior management level.
- Industry standard: Yes
- Industry Group Applicability: All
RatingID 444: Does the company's disclosed information on workforce equality include data on equality for the workforce?

› Diversity and equality at work can generate significant benefits for both the company and society at large as greater equality promotes social stability and supports further economic development. In order to credibly communicate its efforts towards equality, the company is expected to disclose its workforce equality data, including at workforce level.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 445: Does the company provide workforce demographic disclosure?

› In order to credibly communicate its efforts towards diversity, the company is expected to disclose its workforce demography.
› Industry standard: Yes
› This factor is further qualified by the following:
  › Does the company's disclosed information on workforce demographics include race?
  › Does the company's disclosed information on workforce demographics include age?
  › Does the company's disclosed information on workforce demographics include ethnicity?
  › Does the company's disclosed information on workforce demographics include gender?
› Industry Group Applicability: All

RatingID 446: Does the company's disclosed information on workforce demographics include race?

› In order to credibly communicate its efforts towards diversity, the company is expected to disclose its workforce demography, including race.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 447: Does the company's disclosed information on workforce demographics include age?

› In order to credibly communicate its efforts towards diversity, the company is expected to disclose its workforce demography, including age.
› Industry standard: Yes
› Industry Group Applicability: All
RatingID 448: Does the company's disclosed information on workforce demographics include ethnicity?

- In order to credibly communicate its efforts towards diversity, the company is expected to disclose its workforce demography, including ethnicity.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 449: Does the company's disclosed information on workforce demographics include gender?

- In order to credibly communicate its efforts towards diversity, the company is expected to disclose its workforce demography, including gender.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 450: Does the company provide workforce disclosure on gender and racial/ethnic group representation?

- In order to credibly communicate its efforts towards diversity, the company is expected to disclose its gender and racial/ethnic group representation across different functions and responsibilities.
- Industry standard: Yes
- This factor is further qualified by the following:
  - Does the company disclose information on gender and racial/ethnic group representation across the total workforce?
  - Does the company disclose information on gender and racial/ethnic group representation for executives and senior management?
  - Does the company disclose information on gender and racial/ethnic group representation for professionals or technical staff?
  - Does the company disclose information on gender and racial/ethnic group representation for non-contingent staff?
  - Does the company disclose information on gender and racial/ethnic group representation for contingent staff?
- Industry Group Applicability: All (not scored)
RatingID 451: Does the company disclose information on gender and racial/ethnic group representation across the total workforce?

› In order to credibly communicate its efforts towards diversity, the company is expected to disclose its overall gender and racial/ethnic group representation.
› Industry standard: Yes
› Industry Group Applicability: All (not scored)

RatingID 452: Does the company disclose information on gender and racial/ethnic group representation for executives and senior management?

› In order to credibly communicate its efforts towards diversity, the company is expected to disclose its gender and racial/ethnic group representation across different functions and responsibilities, including executives and senior management.
› Industry standard: Yes
› Industry Group Applicability: All (not scored)

RatingID 453: Does the company disclose information on gender and racial/ethnic group representation for professionals or technical staff?

› In order to credibly communicate its efforts towards diversity, the company is expected to disclose its gender and racial/ethnic group representation across different functions and responsibilities, including professionals or technical staff.
› Industry standard: Yes
› Industry Group Applicability: All (not scored)

RatingID 454: Does the company disclose information on gender and racial/ethnic group representation for non-contingent staff?

› In order to credibly communicate its efforts towards diversity, the company is expected to disclose its gender and racial/ethnic group representation across different functions and responsibilities, including employees on a full-time contract.
› Industry standard: Yes
› Industry Group Applicability: All (not scored)
RatingID 455: Does the company disclose information on gender and racial/ethnic group representation for contingent staff?

- In order to credibly communicate its efforts towards diversity, the company is expected to disclose its gender and racial/ethnic group representation across different functions and responsibilities, including contract workers.
- Industry standard: Yes
- Industry Group Applicability: All (not scored)

Subcategory: Supply Chain Standards

RatingID 414: Does the company indicate that it applies the same workforce policy standards to suppliers/vendors?

- The presence of a group-level and formal labor rights policy is indicative of the company’s commitment to basic workers’ rights and freedoms. A workforce policy goes above and beyond simply complying with local labor laws. Labor rights impact and risks are not restricted to a company’s immediate operations, however, and are latent in its supply chain, and investors expect the policy to apply to suppliers.
- Industry standard: Yes
- This factor is further qualified by the following:
  - Does the company disclose the priority non-conformance rate and associated corrective action rate for suppliers' compliance with labor rights policies?
  - Industry Group Applicability: All

RatingID 416: Does the company disclose the priority non-conformance rate and associated corrective action rate for suppliers' compliance with labor rights policies?

- Supply chain reporting allows companies to understand the risks they are being exposed to by their suppliers' activities, whether legally or from a reputational perspective. An absence of reporting suggests hidden vulnerabilities could be present. According to the Sustainability Accounting Standards Board (SASB), priority non-conformances require escalation by auditors. Priority non-conformances confirm the presence of underage child workers (below the legal age for work or apprenticeship), forced labor, or health and safety issues that can cause immediate danger to life or serious injury. In order to convey to investors the extent of its monitoring competence, the company is expected to report on its suppliers’ non-conformance rate, including, if appropriate, the lack thereof.
- Industry standard: Yes, both the non-conformance rate and associated corrective action rate are disclosed
- Industry Group Applicability: All
RatingID 367: Does the company's Code of Vendor Conduct have clear reference to conformance with ILO standards?

- Internationally recognized labor rights are enshrined in the International Labour Organization’s (ILO) standards, which aim at promoting opportunities for women and men to obtain decent and productive work, in conditions of freedom, equity, security and dignity. These serve as the benchmarks against which investors and other social actors assess the human rights impacts of business enterprises, and are the touchstone for any labor rights policy. Companies are expected to refer to these in their supplier code of conduct.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 363: Does the company's Code of Vendor Conduct address freedom of association?

- Freedom of association is the right of everyone to form and join trade unions of their choice. Alongside the right to collective bargaining, they are considered enabling rights that make it possible for employees to promote and realize decent conditions at work. Investors expect companies to incorporate this right in their supplier code of conduct.
- Industry standard: Yes
- Industry Group Applicability: All (not scored)

RatingID 364: Does the company's Code of Vendor Conduct address collective bargaining?

- The right to collective bargaining is the right to organize and bargain collectively, to be free from anti-union discrimination, and to be free from employer interference in the fulfillment of these rights. Alongside freedom of association, they are considered enabling rights that make it possible for employees to promote and realize decent conditions at work. Investors expect companies to incorporate this right in their supplier code of conduct.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 365: Does the company's Code of Vendor Conduct address working hours?

- Working excessive hours poses a danger to workers' physical and mental health. The International Labour Organization’s standards on working time provide the framework for regulated hours of work, daily and weekly rest periods, and annual holidays, and are instruments aimed at ensuring high productivity while safeguarding workers' health. Investors expect companies’ supplier code of conduct to cover working hours that permit adequate time for rest and leisure.
- Industry standard: Yes
Industry Group Applicability: All

RatingID 463: Does the company disclose the priority non-conformance rate and associated corrective action rate for suppliers’ compliance with health and safety policies?

Supply chain reporting allows companies to understand the risks they are being exposed to by their suppliers’ activities, whether legally or from a reputational perspective. An absence of reporting suggests hidden vulnerabilities could be present. According to the Sustainability Accounting Standards Board (SASB), priority non-conformances require escalation by auditors. Priority non-conformances confirm the presence of health and safety issues that can cause immediate danger to life or serious injury. In order to convey to investors the extent of its monitoring competence, the company is expected to report on its suppliers’ non-conformance rate, including, if appropriate, the lack thereof.

Industry standard: Yes, both the non-conformance rate and associated corrective action rate are disclosed

Industry Group Applicability: All

RatingID 418: Does the company disclose a labor rights certification program for suppliers?

Third party verification or certification adds a layer of assurance to the company’s commitment to labor rights in its supply chain.

Industry standards:
- Yes – internal
- Yes – external

Industry Group Applicability: All

RatingID 461: Does the company's occupational health and safety policy explicitly extend to suppliers?

The presence of a group-level and formal occupational health and safety policy indicates a company’s awareness of associated risks, and a commitment to workers’ health and safety. Health and safety hazards are not restricted to a company’s immediate operations, however, and are latent in its supply chain, and investors expect the policy to apply to suppliers.

Industry standards: Yes

Industry Group Applicability: All
Subcategory: Training and Development

RatingID 304: What is the scope of the company’s training or professional development programs for employees?

› Professional development programs aim to build human capital, and the absence of such a policy suggests that the company may be lagging behind its peers in talent management.
› Industry standard: All employees
› Industry Group Applicability: All

Category: Product Safety, Quality, and Brand

Subcategory: Product Quality and Safety

RatingID 307: Does the company disclose information about customer satisfaction or retention?

› Customer satisfaction provides insight into how a company approaches its relationship with one key stakeholder group – customers. It is also a measure of its sensitivity to its customers’ needs, and is essential for long-term success.
› Industry standard: Yes, including quantitative metrics of relevance to the industry
› Industry Group Applicability: All (not scored)

RatingID 315: Does the company disclose information on the number of product recalls and total units recalled?

› If there is a concern as to the safety of a product, its manufacturer is responsible for making arrangements for its recall. This may dent investor and consumer confidence, and the problem will be amplified if the company fails to operate in a transparent way.
› Industry standard: Yes, including quantitative metrics
› Industry Group Applicability:
   › Materials
   › Capital Goods
   › Automobiles & Components
   › Consumer Durables & Apparel
   › Food, Beverage & Tobacco
   › Household & Personal Products
   › Health Care Equipment & Services
   › Pharmaceuticals, Biotechnology & Life Sciences
   › Technology Hardware & Equipment
Semiconductors & Semiconductor Equipment

Subcategory: Product Safety and Toxicity

RatingID 189: Does the company disclose a clear approach to assess and manage risks or hazards associated with the inclusion of harmful chemicals in products?

- The use of harmful chemicals is subject to regulatory control. Companies are expected to disclose publicly how they are addressing this issue to build investor and customer confidence.
- Industry standard: Yes, clear approach
- This factor is further qualified by the following:
  - Does the company's disclosed information on its approach to assessing and managing risks or hazards associated with the inclusion of harmful chemicals in products include quantitative targets?
  - Does the company's disclosed information on its approach to assessing and managing risks or hazards associated with the inclusion of harmful chemicals in products include specific information on an implementation timeline?
  - Does the company's disclosed information on its approach to assessing and managing risks or hazards associated with the inclusion of harmful chemicals in products include monitoring procedures?

Industry Group Applicability:
- Materials
- Capital Goods
- Automobiles & Components
- Consumer Durables & Apparel
- Food & Staples Retailing
- Food, Beverage & Tobacco
- Household & Personal Products
- Health Care Equipment & Services
- Pharmaceuticals, Biotechnology & Life Sciences
- Technology Hardware & Equipment
- Semiconductors & Semiconductor Equipment

RatingID 190: Does the company's disclosed information on its approach to assessing and managing risks or hazards associated with the inclusion of harmful chemicals in products include quantitative targets?

- The use of harmful chemicals is subject to regulatory control. In order to communicate how it assesses and manages risks associated with the inclusion of harmful chemicals in its products, the company is expected to quantify its approach and provide measurable targets.
RatingID 191: Does the company's disclosed information on its approach to assessing and managing risks or hazards associated with the inclusion of harmful chemicals in products include specific information on an implementation timeline?

The use of harmful chemicals is subject to regulatory control. In order to credibly support its approach to assessing and managing risks associated with the inclusion of harmful chemicals in its products, the company is expected to provide a time-bound plan and horizon for implementation.

RatingID 192: Does the company's disclosed information on its approach to assessing and managing risks or hazards associated with the inclusion of harmful chemicals in products include monitoring procedures?
The use of harmful chemicals is subject to regulatory control. In order to communicate how it assesses and manages risks associated with the inclusion of harmful chemicals in its products, the company is expected to disclose associated monitoring processes.

Industry standard: Yes, clear approach

Industry Group Applicability:
- Materials
- Capital Goods
- Automobiles & Components
- Consumer Durables & Apparel
- Food & Staples Retailing
- Food, Beverage & Tobacco
- Household & Personal Products
- Health Care Equipment & Services
- Pharmaceuticals, Biotechnology & Life Sciences
- Technology Hardware & Equipment
- Semiconductors & Semiconductor Equipment

RatingID 193: Does the company have a defined strategy for reducing the use of pesticides and herbicides in food production?

Acknowledging the heightened human and environmental health effects of pesticides, the Sustainability Accounting Standards Board (SASB) states that reducing the use of pesticides is likely to help companies mitigate associated regulatory risks. Investors expect companies to disclose their strategy to reduce the use of pesticides, including herbicides.

Industry standard: Yes, clear approach

This factor is further qualified by the following:

Does the company's strategy for reducing the use of pesticides and herbicides in food production include quantitative targets?
Does the company's strategy for reducing the use of pesticides and herbicides in food production include specific information on an implementation timeline?

Industry Group Applicability:
- Food & Staples Retailing
- Food, Beverage & Tobacco

RatingID 194: Does the company's strategy for reducing the use of pesticides and herbicides in food production include quantitative targets?

In order to communicate its strategy for reducing its dependence on pesticides, the company is expected to quantify its approach and provide relative reduction targets.
Industry standard: Yes
Industry Group Applicability:

- Food & Staples Retailing
- Food, Beverage & Tobacco

RatingID 195: Does the company's strategy for reducing the use of pesticides and herbicides in food production include specific information on an implementation timeline?

- In order to credibly support its strategy for reducing its dependence on pesticides, the company is expected to provide a time-bound plan and horizon for implementation.
  
Industry standard: Yes
Industry Group Applicability:

- Food & Staples Retailing
- Food, Beverage & Tobacco

Subcategory: Supply Chain Standards

RatingID 371: Does the company's Code of Vendor Conduct address supply chain audits for product safety?

- Supply chain audits allow companies to understand the risks they are being exposed to by their suppliers' activities whether legally or from a reputational perspective.

Industry standard: Yes
Industry Group Applicability: All (not scored)

Subcategory: Ethical Marketing and Communication

RatingID 308: Does the company provide information on notices of violations received for non-conformance with regulatory labeling and/or marketing codes?

- Product labelling is recognized as a key issue after a number of miss-selling controversies in recent years. Regulatory action may dent investor and consumer confidence, and the problem will be amplified if the company fails to operate in a transparent way.

Industry standard: Yes
Industry Group Applicability: All (not scored)

RatingID 309: Does the company disclose the amount of legal and regulatory fines, settlements, and enforcement actions associated with false, deceptive, or unfair marketing, labeling, and advertising?
Noting that deceptive marketing can create an erroneous impression of a product, its benefits or health effects, and that concerns over false advertising have led to class action lawsuits, the Sustainability Accounting Standards Board (SASB) has expressed its expectations that companies disclose the amount of all fines or settlements associated with incidents relating to false, deceptive or unfair advertising.

Industry standard: Yes, including quantitative metrics of relevance to the industry
Industry Group Applicability: All (not scored)

Subcategory: Data Security and Privacy

RatingID 310: Does the company disclose information on management’s approach to identifying and addressing data security risks?

Data security is recognized as a key concern for businesses after a number of breaches in recent years. Companies are expected to disclose publicly how they are addressing this issue to build investor and customer confidence.

Industry standard: Yes, clear approach
Industry Group Applicability:
- Health Care Equipment & Services
- Banks
- Diversified Financials
- Insurance
- Software & Services
- Telecommunication Services

RatingID 311: Does the company disclose quantitative information on data security breaches?

In order to convey to investors an understanding of its data security measures, the company is expected to quantify its data security breaches.

Industry standard: Yes, including quantitative metrics
This factor is further qualified by the following:
- Does the company's disclosed information on data security include the number of data security breaches?
- Does the company's disclosed information on data security include the percentage of security breaches involving customers' personally identifiable information (PII)?
- Does the company's disclosed information on data security include the number of customers affected by security breaches?

Industry Group Applicability:
- Health Care Equipment & Services
RatingID 312: Does the company's disclosed information on data security include the number of data security breaches?

- In order to convey to investors an understanding of its data security measures, the company is expected to disclose the number of data security breaches, including, if appropriate, the lack thereof.
- Industry standard: Yes
- Industry Group Applicability:
  - Health Care Equipment & Services
  - Banks
  - Diversified Financials
  - Insurance
  - Software & Services
  - Telecommunication Services

RatingID 313: Does the company's disclosed information on data security include the percentage of security breaches involving customers’ personally identifiable information (PII)?

- In order to convey to investors an understanding of its data security measures, the company is expected to disclose the proportion of security breaches that involve customers' personally identifiable information.
- Industry standard: Yes
- Industry Group Applicability:
  - Health Care Equipment & Services
  - Banks
  - Diversified Financials
  - Insurance
  - Software & Services
  - Telecommunication Services

RatingID 314: Does the company's disclosed information on data security include the number of customers affected by security breaches?
In order to convey to investors an understanding of its data security measures, the company is expected to disclose the number of customers affected by security breaches, including, if appropriate, the lack thereof.

Industry standard: Yes

Industry Group Applicability:

Health Care Equipment & Services
Banks
Diversified Financials
Insurance
Software & Services
Telecommunication Services

Subcategory: Animal Welfare

RatingID 494: Does the company disclose a specific zero tolerance commitment to animal testing for cosmetic purposes?

Owing to growing investor interest in the business risks and opportunities associated with animal welfare, personal products companies are expected to disclose their approach to animal testing.

Industry standard: Yes

Industry Group Applicability:

Household & Personal Products

RatingID 495: Does the company disclose a commitment to the promotion and implementation of the "3Rs" with regard to animal research for non-cosmetic purposes?

The principles of the 3Rs (Replacement, Reduction and Refinement) provide a framework for performing more humane animal research. The company is expected to disclose steps taken towards implementing the 3Rs.

Industry standard: Yes

Industry Group Applicability:

Pharmaceuticals, Biotechnology & Life Sciences

RatingID 496: Has the company, if engaged in the use of animals in a required or non-required testing program, established and published on its website an official policy regarding the use and treatment of animals in pharmaceutical or non-pharmaceutical testing programs?
Should it be engaged in animal testing, investors expect the company to disclose a formal policy on the use and treatment of animals in pharmaceutical or non-pharmaceutical testing programs.

Industry standard: Yes

Industry Group Applicability:
- Household & Personal Products
- Pharmaceuticals, Biotechnology & Life Sciences

Category: Stakeholders and Society
Subcategory: Management Policies, Systems, and Disclosure

RatingID 239: Is the company a participant to the UN Global Compact?

The UN Global Compact is a voluntary initiative for businesses and other organizations to make a commitment to sustainability. Participation requires annual reporting on progress and increases accountability to investors and other stakeholders. The underlying data for this question is sourced from the UN Global Compact.

Industry standard: Yes

This factor is further qualified by the following:
- When did the company become a participant to the UN Global Compact?

Industry Group Applicability: All

RatingID 240: When did the company become a participant to the UN Global Compact?

The UN Global Compact is a voluntary initiative for businesses to make a commitment to sustainability. Longstanding participation suggests mature and established sustainability standards, while more recent entry is indicative that the company has a renewed confidence in and commitment to sustainability. The underlying data for this question is sourced from the UN Global Compact.

Industry standard: Any year

Industry Group Applicability: All (not scored)

RatingID 241: Does the company report sustainability metrics in accordance with the Global Reporting Initiative (GRI)?

The Global Reporting Initiative (GRI) helps businesses understand and communicate through reporting guidelines and standards their impact on critical sustainability issues such as climate change, human rights, governance and social well-being. Conducting sustainability reporting according to the GRI enables companies to contrast themselves with their peers, and allows
investors to compare companies’ ESG standards across their industry. The underlying data for this question is sourced from the GRI.

- **Industry standard:** Yes
- **This factor is further qualified by the following:**
  - Which is the most recent year the company has reported sustainability metrics in accordance with the GRI?
  - **Industry Group Applicability:** All

**RatingID 242: Which is the most recent year the company has reported sustainability metrics in accordance with the GRI?**

- Investors expect companies to provide up to date sustainability reporting that is in accordance with the [Global Reporting Initiative (GRI)](https://www.globalreporting.org) every year. The underlying data for this question is sourced from the GRI.
- **Industry standard:** Any year
- **Industry Group Applicability:** All (not scored)

**RatingID 245: Does the company have any reports (regardless of standard) or information on its website equivalent to that found in a CSR/EHS report?**

- Investors expect companies to report on their sustainability strategy and communicate on their environmental and social performance.
- **Industry standard:** Yes
- **This factor is further qualified by the following:**
  - What is the filing date of the company's most recent CSR report/material?
  - **Industry Group Applicability:** All

**RatingID 246: What is the filing date of the company's most recent CSR report/material?**

- Investors expect companies to report on their sustainability strategy and communicate on their environmental and social performance every year.
- **Industry standard:** Any year
- **Industry Group Applicability:** All (not scored)

**RatingID 247: Does the company provide external assurance or independent verification of its sustainability disclosures?**

- Third party verification adds a layer of assurance to the company’s sustainability reporting.
Industry standard: Yes, all sustainability disclosures have been subject to independent third-party verification or assurance
Industry Group Applicability: All

Subcategory: Sustainability Management and Oversight

RateID 275: Does the company’s board have a formal schedule for consideration of environmental, health and safety, and social matters?

Investors are keen to see that appropriate attention is being paid to environmental and social risks by the Board, including through formal scheduled meetings.
Industry standard: Yes, more frequently than annual
Industry Group Applicability: All

RateID 276: Does the company have a dedicated Environment, Corporate Social Responsibility, Health and Safety, or Sustainability committee?

Investors are keen to see that appropriate attention is being paid to environmental and social risks by the Board. Evidence for this is whether there is a dedicated Board committee.
Industry standards:
- Safety, Environment and Health committee
- Environment committee
- Corporate Social Responsibility committee
- Health & Safety committee
- Sustainability committee
- Other committee focusing on environmental, social matters

This factor is further qualified by the following:
- Does the company’s Environment, Corporate Social Responsibility, Health and Safety, or Sustainability committee have oversight of policies and operational controls of environmental, health and safety, and social risks?
- Does the company’s Environment, Corporate Social Responsibility, Health and Safety, or Sustainability committee report directly to the board of directors or is it chaired by a named board member?
- How many times did the Environment, Corporate Social Responsibility, Health and Safety, or Sustainability committee meet in the most recent fiscal year?
- Were the company’s Environment, Corporate Social Responsibility, Health and Safety, or Sustainability committee meetings in the most recent fiscal year well attended?

Industry Group Applicability: All
RatingID 277: Does the company's Environment, Corporate Social Responsibility, Health and Safety, or Sustainability committee have oversight of policies and operational controls of environmental, health and safety, and social risks?

› Investors are keen to see that appropriate attention is being paid to environmental and social risks by the Board. Evidence for this is whether there is a dedicated Board committee that has oversight of the requisite policies and operational controls.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 278: Does the company's Environment, Corporate Social Responsibility, Health and Safety, or Sustainability committee report directly to the board of directors or is it chaired by a named board member?

› Investors are keen to see that appropriate attention is being paid to environmental and social risks by the Board. Evidence for this is whether there is a dedicated Board committee with clear reporting lines.
› Industry standards:
  › Board
  › CEO
  › C-suite
  › Risk Management
  › Other
› Industry Group Applicability: All

RatingID 279: How many times did the Environment, Corporate Social Responsibility, Health and Safety, or Sustainability committee meet in the most recent fiscal year?

› Investors are keen to see that appropriate attention is being paid to environmental and social risks by the Board. Evidence for this is the disclosure of the number of meetings held by the dedicated Board committee.
› Industry standard: —
› Industry Group Applicability: All (not scored)

RatingID 280: Were the company’s Environment, Corporate Social Responsibility, Health and Safety, or Sustainability committee meetings in the most recent fiscal year well attended?

› Investors are keen to see that appropriate attention is being paid to environmental and social risks by the Board. Evidence for this is the level of attendance at the dedicated Board committee’s meetings.
Industry standard: Yes, all meetings were attended by more than 75% of members

Industry Group Applicability: All

RatingID 281: Does the company's environmental management system lead report directly to the CEO or management board?

Industry standards:
- Board
- Board committee
- CEO
- C-suite
- Risk Management
- Other

Industry Group Applicability: All

RatingID 282: Is the Board of Directors specifically mentioned as having responsibility for the company’s human rights policy?

Industry standards: Yes

Industry Group Applicability: All

RatingID 359: Does the company publicly disclose a Code of Vendor Conduct?

Companies are expected to formalize expectations for their suppliers in their code of vendor conduct.

Industry standard: Yes

This factor is further qualified by the following:

Does the company's Code of Vendor Conduct address generic supply chain audits?

Industry Group Applicability: All
RatingID 373: Does the company's Code of Vendor Conduct address generic supply chain audits?

› Companies are expected to periodically review suppliers' compliance with their code of vendor conduct.
› Industry standard: Yes
› Industry Group Applicability: All

Subcategory: Motivation and Accountability

RatingID 291: Does the company provide information indicating a link between consideration of ESG risks and performance, and executive remuneration?

› Investors are keen to see incentive structures that ensure appropriate attention is paid to ESG risks and performance at executive level, including through remuneration for the positive management of environmental and social issues.
› Industry standard: Yes
› Industry Group Applicability: All

RatingID 290: Does the company disclose specific non-financial targets in executive compensation plans?

› Investors are keen to see short-term and long-term incentive structures that ensure appropriate attention is paid to extra-financial targets.
› Industry standard: Yes, in both STIs and LTIs
› Industry Group Applicability: All

RatingID 293: Does the company indicate that strategic ESG-related key performance indicators (KPIs) in the company plan are represented in the compensation or remuneration metrics?

› Investors are keen to see incentive structures that ensure appropriate attention is paid to ESG performance. Payouts on non-financial metrics are perceived as more subjective than those triggered by financial targets; hence, the need for specific ESG performance criteria and key performance indicators.
› Industry standard: Yes - clearly represented
› Industry Group Applicability: All
RatingID 289: Does the compensation policy explicitly reference specific science-based targets for reducing GHG emissions with a reference to the 2°C scenario?

 › The Paris Agreement’s central aim is to strengthen the global response to the threat of climate change by keeping a global temperature rise this century well below 2°C above pre-industrial levels. Investors are keen to see incentive structures that explicitly reference science-based targets for reducing GHG emissions with a reference to the 2°C scenario.
 › Industry standard: Yes
 › Industry Group Applicability: All

RatingID 286: Has the company explained how the variable pay award, dependent on non-financial performance, was assessed for the year under review?

 › Executive remuneration remains contentious. Payouts on non-financial metrics are perceived as more subjective than those triggered by financial targets; hence, the need for detailed disclosure from companies.
 › Industry standard: Yes, detailed narrative with strong rationale
 › Industry Group Applicability: All

RatingID 303: If the company suffered a major controversy, is any increase in salary or bonus proposed for the directors employed at the time of the incident?

 › Investors are keen to see incentive structures that ensure appropriate attention is paid to ESG performance, including the management of reputational risks linked to social and environmental issues.
 › Industry standard: —
 › Industry Group Applicability: All (not scored)

Subcategory: Business Ethics and Anti-corruption

RatingID 250: Does the company have a publicly disclosed Business Ethics Policy or Code of Conduct?

 › Companies are expected to have a Business Ethics Policy or Code of Conduct which outlines what is acceptable and unacceptable behavior by employees. Absence of such a policy may raise concerns as to the company culture.
 › Industry standard: Yes
 › This factor is further qualified by the following:
   › Does the company actively monitor/audit internal compliance with its Business Ethics Policy or Code of Conduct?
Industry Group Applicability: All

RatingID 251: Does the company actively monitor/audit internal compliance with its Business Ethics Policy or Code of Conduct?

- Companies are expected to support their Business Ethics Policy or Code of Conduct with audits in order to monitor its efficacy and to enhance compliance.
- Industry standards:
  - Yes, the company conducts scheduled audits to determine internal compliance with its Code of Conduct
  - The company conducts occasional audits to determine internal compliance with its Code of Conduct
- Industry Group Applicability: All

RatingID 252: Does the company's Business Ethics Policy or Code of Conduct extend to include suppliers?

- The presence of a group-level and formal Business Ethics Policy or Code of Conduct indicates a company's awareness of ethical risks, and a commitment to business ethics. Risks associated with business ethics are not restricted to a company’s immediate operations, however, and are latent in its supply chain, and investors expect the Business Ethics Policy or Code of Conduct to apply to suppliers.
- Industry standard: Yes
- This factor is further qualified by the following:
  - Does the company disclose processes or strategies for monitoring supplier compliance with its Business Ethics Policy or Code of Conduct?
  - Does the company disclose the priority non-conformance rate and associated corrective action rate for suppliers' compliance with its Business Ethics Policy or Code of Conduct?
  - What is the company's percentage of suppliers audited for compliance with its Vendor or Supplier Code of Conduct, or its Business Ethics Policy or Code of Conduct?
- Industry Group Applicability: All

RatingID 253: Does the company disclose processes or strategies for monitoring supplier compliance with its Business Ethics Policy or Code of Conduct?

- In order to shore up supplier compliance with the Business Ethics Policy or Code of Conduct, companies are expected to have in place a formal process with incident evaluation, remediation and/or sanction.
- Industry standard: —
› Industry Group Applicability: All (not scored)

RatingID 254: Does the company disclose the priority non-conformance rate and associated corrective action rate for suppliers’ compliance with its Business Ethics Policy or Code of Conduct?

› Supply chain reporting allows companies to understand the risks they are being exposed to by their suppliers’ activities, whether legally or from a reputational perspective. An absence of reporting suggests hidden vulnerabilities could be present. In order to convey to investors the extent to which it monitors compliance with its supplier Business Ethics Policy or Code of Conduct, the company is expected to report on its suppliers’ non-conformance rate, including, if appropriate, the lack thereof.
› Industry standard: —
› Industry Group Applicability: All (not scored)

RatingID 255: What is the company's percentage of suppliers audited for compliance with its Vendor or Supplier Code of Conduct, or its Business Ethics Policy or Code of Conduct?

› In order to convey to investors an understanding of the extent of its oversight on its suppliers’ compliance with the Business Ethics Policy or Code of Conduct, the company is expected to disclose the proportion of suppliers that underwent the applicable audit.
› Industry standard: —
› Industry Group Applicability: All (not scored)

RatingID 256: What is the highest level of executive oversight for the company's anti-bribery or anti-corruption program?

› Investors are keen to see that appropriate attention is paid to corruption risks. Accordingly, the company is expected to disclose the level of oversight of its anti-corruption program.
› Industry standards:
  › Board
  › CEO
  › C-suite
  › Risk Management
  › Other
› Industry Group Applicability: All
RatingID 257: Does the company's anti-bribery or anti-corruption policy specifically prohibit personnel from receiving and giving gifts, bribes, or facilitation payments?

- Efforts to manage risks of incidents of corruption require a system that has supporting procedures in place. Companies are expected to formalize their anti-corruption policy by specifically prohibiting the receipt or offering of gifts, bribes, or facilitation payments.
- Industry standard: Yes, both receiving and giving gifts, bribes, or facilitation payments are prohibited
- Industry Group Applicability: All

RatingID 258: Does the company provide anti-corruption training to all employees, including management?

- Companies are expected to shore up their anti-corruption program by providing anti-corruption training to all employees, including management. Investors expect to find the scope of the anti-corruption training in the company’s disclosure.
- Industry standard: Yes, anti-corruption training is provided to all employees, including management
- Industry Group Applicability: All

RatingID 259: Does the company have a confidential hotline and stated protection of whistleblowers?

- Companies are expected to reinforce compliance with their anti-corruption program by enabling whistleblowers. Given that potential whistleblowers may put themselves at risk by escalating reports of non-compliance, the company is expected to not only have confidential reporting channels, but also a public commitment to non-retaliation against whistleblowers.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 261: Does the company's disclosed information on internal monitoring, whistleblower, or reporting systems include metrics related to the number of inquiries, complaints, or issues received by the legal or compliance office?

- In order to convey to investors the extent of its internal monitoring competence, the company is expected to quantify the number of inquiries, complaints or issues escalated to the legal or compliance office.
- Industry standard: Yes
- Industry Group Applicability: All
RatingID 263: Has the company obtained independent accreditation of its anti-bribery or anti-corruption program?

- Investors and other stakeholders welcome the assurance provided by recognized certification, and its absence will be viewed skeptically. Anti-corruption program certifying bodies are part of a growing industry, and the recently issued ISO 37001 Anti-bribery management systems provides a standard that can be externally certified.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 264: Does the company disclose the amount of legal and regulatory fines, and settlements associated with violations of bribery, corruption, or anti-competitive standards?

- The level of non-compliance within the organization is an indication of the ability of management to ensure that operations conform to certain performance parameters. The Sustainability Accounting Standards Board (SASB) expects companies to disclose the amount of legal and regulatory fines and settlements associated with bribery, corruption, or unethical business practices.
- Industry standard: Yes
- Industry Group Applicability: All (not scored)

RatingID 265: Does the company describe its management system for prevention of corruption and bribery throughout the value chain?

- Risks associated with corruption are not restricted to a company’s immediate operations, and are latent in its supply chain. Accordingly, the company is expected to describe its management system for prevention of corruption and bribery throughout the value chain.
- Industry standard: Yes, detailed framework
- Industry Group Applicability: All (not scored)

RatingID 273: Does the company disclose the operation of an anti-money laundering program, including a customer due diligence (Know Your Customer)?

- Investors expect companies exposed to risks of association with money laundering to have internal controls in place. According to the Sustainability Accounting Standards Board (SASB) companies need to have an anti-money laundering program to prevent violation of relevant reporting and money laundering regulations.
- Industry standard: Yes, anti-money laundering program disclosed, including customer due diligence system
- This factor is further qualified by the following:
› Has the company obtained independent accreditation of its anti-money laundering program?

› Industry Group Applicability:
  › Banks
  › Diversified Financials
  › Insurance
  › Real estate

► RatingID 274: Has the company obtained independent accreditation of its anti-money laundering program?

› Investors and other stakeholders welcome the assurance provided by recognized anti-money laundering certification, and its absence will be viewed skeptically.
› Industry standard: Yes
› Industry Group Applicability:
  › Banks
  › Diversified Financials
  › Insurance
  › Real estate

► RatingID 485: Does the company disclose country-by-country tax payments?

› Base Erosion and Profit Shifting (BEPS) by multinational enterprises is becoming an increasingly contentious issue, as its deprives governments of revenue to maintain core functions and national infrastructure, shifts the burden on individual taxpayers, puts local businesses at a competitive disadvantage, and harms the reputation of multinational enterprises that engage in the practice. In order to instill among investors confidence that they are not engaged in BEPS, multinational enterprises are expected to disclose full country-by-country tax payments.
› Industry standard: Yes, full public disclosure of country-by-country tax payments
› Industry Group Applicability: All

► RatingID 486: Does the company disclose country-by-country financial information?

› Base Erosion and Profit Shifting (BEPS) by multinational enterprises is becoming an increasingly contentious issue, as its deprives governments of revenue to maintain its functions and national infrastructure, shifts the burden on individual taxpayers, puts local businesses at a competitive disadvantage, and harms the reputation of multinational enterprises that engage in the practice. In order to instill among investors confidence that they are not engaged in BEPS, multinational
enterprises are expected to disclose financial information for each country they operate or are registered in.

› Industry standard: Yes
› This factor is further qualified by the following:

› Does the company disclose country-by-country information on turnover/revenue?
› Does the company disclose country-by-country information on profit or loss before taxes?
› Does the company disclose country-by-country information on number of employees?

› Industry Group Applicability: All (not scored)

**RatingID 487: Does the company disclose country-by-country information on turnover/revenue?**

› In order to instill among investors confidence that they are not engaged in Base Erosion and Profit Shifting (BEPS), multinational enterprises are expected to disclose revenue or turnover information for each country they operate or are registered in.
› Industry standard: Yes, for each country of operation
› Industry Group Applicability: All (not scored)

**RatingID 488: Does the company disclose country-by-country information on profit or loss before taxes?**

› In order to instill among investors confidence that they are not engaged in Base Erosion and Profit Shifting (BEPS), multinational enterprises are expected to disclose profit or loss before taxes for each country they operate or are registered in.
› Industry standard: Yes, for each country of operation
› Industry Group Applicability: All (not scored)

**RatingID 489: Does the company disclose country-by-country information on number of employees?**

› In order to instill among investors confidence that they are not engaged in Base Erosion and Profit Shifting (BEPS), multinational enterprises are expected to disclose the number of employees for each country they operate or are registered in.
› Industry standard: Yes, for each country of operation
› Industry Group Applicability: All (not scored)

**RatingID 490: Does the company disclose country-by-country payments to governments?**

› Extractive companies can unlock vast wealth from the ground where they operate, potentially generating economic growth and social development. However, poor natural resource
governance, on the company or the government’s side, has also led to corruption and conflict, and harmed the reputation of the business. More openness and public scrutiny of how wealth from a country’s extractive sector is used and managed is necessary to ensure that natural resources benefit all. Accordingly, investors expect extractive companies to disclose their country-by-country payments to governments.

› Industry standard: Yes, full public disclosure of country-by-country payments to governments
› Industry Group Applicability:
  › Energy
  › Materials

▶ RatingID 491: Is the company a member of the Extractive Industries Transparency Initiative?

› The Extractive Industries Transparency Initiative (EITI) – a multi-stakeholder coalition of governments, companies, investors and civil society organizations – is a global standard to promote the open and accountable management of oil, gas and mineral resources. The standard requires information along the extractive industry value chain from the point of extraction, to how the revenue makes its way through the government, to how it benefits the public. The underlying data for this question is sourced from the EITI.
› Industry standard: Yes
› Industry Group Applicability:
  › Energy
  › Materials

Subcategory: Lobbying and Political Advocacy

▶ RatingID 267: Does the company have a publicly disclosed policy relating to the use of company funds for political purposes?

› Direct or indirect contributions to political causes can present risks of corruption as they may be used for undue influence or to corrupt the political process. In order to confirm its integrity and transparency in its political dealings and relationships, investors expect the company to disclose its support, if any, for political causes.
› Industry standard: Yes, policy prohibiting the use of company funds for political purposes
› Industry Group Applicability: All
RatingID 268: Does the company publicly disclose information on the use of corporate funds for the purposes of political advocacy, including lobbying, campaign contributions, and contributions to tax-exempt groups including trade associations?

› The use of corporate funds for political advocacy is restricted in many territories. Disclosure of activities provides reassurance that the company is acting lawfully.
› Industry standard: Yes, comprehensive data on the use of company funds for political advocacy, including amounts and recipients
› This factor is further qualified by the following:
   › Does the company's disclosed information related to political advocacy include the amounts spent on political advocacy?
   › Does the company's disclosed information related to political advocacy include the recipients?
   › Does the company's disclosed information related to political advocacy include, at a minimum, the five largest political, lobbying, or tax-exempt group expenditures?
   › Does the company's disclosed information related to political advocacy include a discussion of the objectives related to the use of company funds for political advocacy?
› Industry Group Applicability: All

RatingID 269: Does the company's disclosed information related to political advocacy include the amounts spent on political advocacy?

› The use of corporate funds for political advocacy is restricted in many territories. Disclosure of activities, including amounts spent, provides reassurance that the company is acting lawfully.
› Industry standard: Yes, specific detail regarding amount and recipient
› Industry Group Applicability: All

RatingID 270: Does the company's disclosed information related to political advocacy include the recipients?

› The use of corporate funds for political advocacy is restricted in many territories. Disclosure of activities, including specific recipients, provides reassurance that the company is acting lawfully.
› Industry standard: Yes
› Industry Group Applicability: All
RatingID 271: Does the company's disclosed information related to political advocacy include, at a minimum, the five largest political, lobbying, or tax-exempt group expenditures?

- The use of corporate funds for political advocacy is restricted in many territories. Disclosure of activities, including at a minimum naming the five recipients receiving the largest share of corporate funds, provides reassurance that the company is acting lawfully.
- Industry standard: Yes
- Industry Group Applicability: All

RatingID 272: Does the company's disclosed information related to political advocacy include a discussion of the objectives related to the use of company funds for political advocacy?

- The use of corporate funds for political advocacy is restricted in many territories. Disclosure of activities, including the objectives of funding for political advocacy, provides reassurance that the company is acting lawfully.
- Industry standard: Yes, detailed discussion of the use of company funds for political advocacy
- Industry Group Applicability: All

Subcategories: Consultation and Engagement

RatingID 402: Does the company disclose a formal system to implement stakeholder consultation and engagement?

- Companies that do not consult their local stakeholders run a higher risk of violent protests and disruption to their operations. Companies are expected to have a formal system for stakeholder engagement.
- Industry standard: Formal process including description of engagement or stakeholder consultation processes
- This factor is further qualified by the following:
  - Does the company disclose information about stakeholder engagements carried out during the past year?
- Industry Group Applicability: All

RatingID 403: Does the company disclose information about stakeholder engagements carried out during the past year?

- Companies that do not consult their local stakeholders run a higher risk of violent protests and disruption to their operations. Companies are expected to provide details of their stakeholder engagement activity.
Subcategory: Medicine, Health and Nutrition

**RatingID 405: Does the company disclose policies or practices used to address the disparity of the quality and availability for medicine or health care towards low income communities or developing countries?**

- The UN Sustainable Development Goals emphasize the importance of access to medicine by disadvantaged communities and developing nations. Companies may seek to mitigate the reputational and regulatory risk by undertaking strategies such as differential pricing agreements.
- Industry standard: Yes
- This factor is further qualified by the following:
  - Does the company provide non-profit medications to low income patients or to those in developing countries?
  - Does the company provide direct support or assistance for the obtainment of medications for low income patients or to those in developing countries?
- Industry Group Applicability:
  - Health Care Equipment & Services
  - Pharmaceuticals, Biotechnology & Life Sciences

**RatingID 406: Does the company provide non-profit medications to low income patients or to those in developing countries?**

- Access to medicine, or lack thereof, by disadvantaged communities and developing nations remains controversial. Companies may seek to mitigate the reputational risk by providing non-profit medications to low income patients or to those in developing countries.
- Industry standard: Yes
- Industry Group Applicability:
  - Pharmaceuticals, Biotechnology & Life Sciences
RatingID 407: Does the company provide direct support or assistance for the obtainment of medications for low income patients or to those in developing countries?

› Access to medicine, or lack thereof, by disadvantaged communities and developing nations remains controversial. Companies may seek to mitigate the reputational risk by facilitating access to medication to these disadvantaged groups.
› Industry standard: Yes
› Industry Group Applicability:
  › Pharmaceuticals, Biotechnology & Life Sciences

RatingID 408: Does the company disclose a policy on clinical research?

› Pharmaceutical companies are expected to have in place ethical principles and policies to guide the human experimentation of their products, and protect the safety and well-being of human participants.
› Industry standard: Yes
› This factor is further qualified by the following:
  › Does the company's policy on clinical research include a commitment to the Helsinki Declaration?
  › Does the company's policy on clinical research extend to operations globally?
  › Does the company's policy on clinical research extend to suppliers, including third-party clinical research organizations (CROs)?
› Industry Group Applicability:
  › Pharmaceuticals, Biotechnology & Life Sciences

RatingID 409: Does the company's policy on clinical research include a commitment to the Helsinki Declaration?

› The Helsinki Declaration provides a set of internationally recognized ethical guidelines for medical research involving human subjects, and companies are expected to include a commitment to these common standards.
› Industry standard: Yes
› Industry Group Applicability:
  › Pharmaceuticals, Biotechnology & Life Sciences
RatingID 410: Does the company's policy on clinical research extend to operations globally?

- Pharmaceutical companies are expected to have in place ethical principles and policies to guide the human experimentation of their products, irrespective of location.
- Industry standard: All operations covered
- Industry Group Applicability:
  - Pharmaceuticals, Biotechnology & Life Sciences

RatingID 411: Does the company's policy on clinical research extend to suppliers, including third-party clinical research organizations (CROs)?

- Pharmaceutical companies are expected to have in place ethical policies to guide the human experimentation of their products, which applies to suppliers, including third-party clinical research organizations.
- Industry standard: All supplier operations covered
- Industry Group Applicability:
  - Pharmaceuticals, Biotechnology & Life Sciences

RatingID 412: Does the company have a system for obtaining independent third-party verification (ethical committee) of requirements for clinical research?

- Third-party verification or certification adds a layer of assurance to the efficacy and rigor of the company’s requirements for clinical research.
- Industry standard: Yes
- Industry Group Applicability:
  - Pharmaceuticals, Biotechnology & Life Sciences
Appendix I: QualityScore Factor Methodology and Industry Group Applicability

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<td>Does the company disclose a climate change policy or equivalent information that specifically addresses the company's climate change risks, performance, and opportunities?</td>
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<td>Does the company's climate change disclosure specifically address climate change risks?</td>
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<td>Does the company's climate change disclosure specifically address climate change opportunities?</td>
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<td>Does the company's climate change disclosure specifically address climate change performance?</td>
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<td>Does the company's climate change disclosure specifically address climate change targets?</td>
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Note: some factors are only applicable at GICS 6 level. These are footnoted accordingly.
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<td>26</td>
<td>Does the company’s climate change disclosure specifically provide analysis of performance against targets?</td>
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<td>Does the company describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning?</td>
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<td>36</td>
<td>Does the company present and describe multiple scenarios for the potential impact of climate-related risks and opportunities on its businesses, strategy, and financial planning?</td>
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<td>Does the company’s climate change disclosure include an impact scenario that references 2°C limits?</td>
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<td>What frequency of monitoring does the company disclose for their risk management procedures in their most recent CDP disclosure?</td>
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<td>102</td>
<td>In the company’s most recent CDP disclosure, which CDP option has been selected as best describing its risk management procedures with regard to climate change risks and opportunities?</td>
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<td>106</td>
<td>Does the company describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management?</td>
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<td>Does the company disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process?</td>
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<td>How far into the future does the company monitor risk management procedures according to its most recent CDP disclosure?</td>
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<td>Does the company describe management’s role in assessing and managing climate-related risks and opportunities?</td>
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<td>109</td>
<td>In the company’s most recent CDP disclosure, to whom within the company’s organizational structure are the results of risk management procedures with regard to climate change risks and opportunities reported?</td>
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<td>110</td>
<td>Does the company describe the board’s oversight of climate-related risks and opportunities?</td>
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<td>59</td>
<td>Does the company disclose a formal strategy for managing exposure to investments in the fossil-fuel sector?</td>
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<td>39</td>
<td>Does the company define GHG emissions reduction targets at group level?</td>
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<td>42</td>
<td>Does the company indicate that GHG emissions reduction targets have been approved by The Science Based Targets initiative?</td>
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<td>44</td>
<td>Does the company reference ISO 14064 in connection with its GHG emissions management systems or strategies?</td>
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<td>46</td>
<td>Which is the most recent year the company has submitted GHG emissions data for to the CDP?</td>
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<td>48</td>
<td>If the company reports GHG emissions data to the CDP, what is its recent-year CDP score?</td>
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<td>49</td>
<td>Has the company, for the last three consecutive years, received lower than a C grade in any of CDP's scoring methodologies?</td>
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<td>50</td>
<td>Does the company provide quantitative metrics about GHG emissions?</td>
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<td>51</td>
<td>Does the company disclose its total Direct GHG emissions?</td>
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<td>52</td>
<td>Does the company disclose its total Scope 2 GHG emissions?</td>
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<td>53</td>
<td>Does the company disclose its total Scope 3 GHG emissions?</td>
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<td>54</td>
<td>Does the company disclose its direct GHG emissions at any level other than enterprise (including facility, business unit, region, etc.)?</td>
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<td>55</td>
<td>Does the company disclose the percentage of scope 1 emissions covered under a regulatory program?</td>
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<td>56</td>
<td>Does the company disclose the percentage of emissions covered under emissions-limiting regulations?</td>
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<td>57</td>
<td>Does the company disclose the percentage of emissions covered under emissions-reporting regulations?</td>
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<td>58</td>
<td>Has the company obtained independent third-party verification for its GHG disclosure?</td>
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<td>60</td>
<td>Are the company’s operations covered by a certified ISO 50001 or does the company reference ISO 50001 in connection with its energy efficiency management systems or strategies?</td>
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<td>61</td>
<td>Does the company provide quantitative metrics about energy consumption?</td>
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<td>62</td>
<td>Does the company disclose its total energy use?</td>
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### Environmental & Social Disclosure

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<tr>
<td>63</td>
<td>Does the company disclose information on energy derived from renewable and non-renewable sources?</td>
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<td>64</td>
<td>Does the company disclose the percentage of energy used that is derived from renewable sources?</td>
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<td>Does the company disclose the gross total of energy used that is derived from renewable sources?</td>
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<td>Does the company disclose a breakout of the sources of the renewable energy used?</td>
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<td>Does the company disclose the percentage of energy used that is derived from non-renewable sources?</td>
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<td>Does the company disclose the amount of energy used that is derived from non-renewable sources at any level other than enterprise (including facility, business unit, region, etc.)?</td>
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<td>Does the company disclose the amount of energy used that is derived from renewable sources at any level other than enterprise (including facility, business unit, region, etc.)?</td>
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<td>71</td>
<td>Does the company disclose information on energy conservation programs and performance?</td>
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<td>72</td>
<td>Does the company disclose the total amount of energy conserved through its energy conservation programs? (This should be a total amount, not a percentage)</td>
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<td>Does the company disclose its energy conservation resulting from such programs at any level other than</td>
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<td>Does the company disclose a clear approach to reduce energy consumption from non-renewable sources?</td>
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<td>Does the company's approach to reducing energy consumption from non-renewable sources include specific information on an implementation timeline?</td>
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<td>Does the company disclose the percentage of electrical power used that is derived from non-renewable sources?</td>
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<td>Does the company disclose the gross total of electrical power used that is derived from non-renewable sources?</td>
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<td>Does the company disclose the gross total of electrical power used that is derived from renewable sources?</td>
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<td>Does the company disclose a breakout of the sources of the non-renewable electrical power used?</td>
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<td>Does the company disclose the amount of electrical power used that is derived from renewable sources at any level other than enterprise (including facility, business unit, region, etc.)?</td>
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<td>Does the company disclose a clear approach to increase generation capacity from renewable sources?</td>
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<td>Does the company's approach to increasing generation capacity from renewable sources include relative targets?</td>
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<td>Does the company's approach to increasing generation capacity from renewable sources include absolute targets?</td>
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<td>Does the company provide quantitative metrics about fleet fuel consumption?</td>
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**Management of Environmental Risks and Opportunities**

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<td>295</td>
<td>If the company suffered a major environmental controversy, has it failed to provide an adequate response?</td>
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<td>19</td>
<td>Does the company identify specific salient environmental risks in its latest annual, integrated, or sustainability report?</td>
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<td>Does the company have an enterprise level environmental policy?</td>
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<td>Does the company’s environmental policy apply the same standards to suppliers or vendors?</td>
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<td>Does the company disclose the priority non-conformance rate and associated corrective action rate for suppliers' compliance with environmental policies?</td>
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<td>366</td>
<td>Does the company’s Code of Vendor Conduct address the environmental impact of supplier products or services?</td>
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<td>370</td>
<td>Does the company’s Code of Vendor Conduct address supply chain audits for environmental management?</td>
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<td>20</td>
<td>Does the company have a strategy to increase the proportion of products with eco-label or designed according to “Design for Environment” procedures?</td>
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<td>8</td>
<td>Is the company's Environmental Management System certified and/or attested to ISO 14001?</td>
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<td>Is the company as a whole ISO 14001 attested?</td>
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<td>18</td>
<td>Does the company disclose the percentage of the suppliers' operations covered by a certified ISO 14001 or EMAS environmental management system?</td>
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Natural Resources

| 215      | Does the company disclose the use or non-use of GMOs in its products? |        |           |                               |               |                           |                             |                         |                       | X        | X                   | X        | X                 | X                       | X                   | X                      | X                  | X             | X   | X      | X   | X         | X   | X             | X   | X             | X   |
| 217      | Does the company disclose the presence of a Biodiversity Program? | X      | X         | X                             |               |                           |                             |                         |                       | X        | X                   | X        | X                 | X                       | X                   | X                      | X                  | X             | X   | X      | X   | X         | X   | X             | X   | X             | X   |

2 Factor only applies to GICS 101020 (Oil, Gas & Consumable Fuels)
3 Factor only applies to GICS 151040 (Metals & Mining) and 151050 (Paper & Forest Products)
4 Factor only applies to GICS 201030 (Construction & Engineering)
5 Factor only applies to GICS 302020 (Food Products)
## QualityScore

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<tr>
<td>218</td>
<td>Does the company disclose a clear framework for evaluating projects in critical habitats or other areas with recognized high biodiversity value?</td>
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<td>219</td>
<td>Does the company’s framework for evaluating projects in critical habitats or other areas with recognized high biodiversity value include reference to external standards or guidelines?</td>
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<td>Does the company’s framework for evaluating projects in critical habitats or other areas with recognized high biodiversity value define Red Flags?</td>
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<td>221</td>
<td>Does the company’s framework for evaluating projects in critical habitats or other areas with recognized high biodiversity value describe a formal process for evaluating projects?</td>
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6 Factor only applies to GICS 101020 (Oil, Gas & Consumable Fuels)
7 Factor only applies to GICS 151040 (Metals & Mining) and 151050 (Paper & Forest Products)
8 Factor only applies to GICS 201030 (Construction & Engineering)
9 Factor only applies to GICS 302020 (Food Products)
10 Factor only applies to GICS 101020 (Oil, Gas & Consumable Fuels)
11 Factor only applies to GICS 151040 (Metals & Mining) and 151050 (Paper & Forest Products)
12 Factor only applies to GICS 201030 (Construction & Engineering)
13 Factor only applies to GICS 302020 (Food Products)
14 Factor only applies to GICS 101020 (Oil, Gas & Consumable Fuels)
15 Factor only applies to GICS 151040 (Metals & Mining) and 151050 (Paper & Forest Products)
16 Factor only applies to GICS 201030 (Construction & Engineering)
17 Factor only applies to GICS 302020 (Food Products)
18 Factor only applies to GICS 101020 (Oil, Gas & Consumable Fuels)
19 Factor only applies to GICS 151040 (Metals & Mining) and 151050 (Paper & Forest Products)
20 Factor only applies to GICS 201030 (Construction & Engineering)
21 Factor only applies to GICS 302020 (Food Products)
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<td>222</td>
<td>Does the company disclose quantitative and qualitative environmental information through CDP's forests questionnaire?</td>
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<td>223</td>
<td>Has the company obtained Forest Stewardship Council (FSC) or similar certification for sustainable forestry or plantation operations?</td>
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<td>225</td>
<td>Does the company disclose a clear framework for minimizing impacts in High Conservation Value (HCV) areas?</td>
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<td>226</td>
<td>Does the company's framework for minimizing impacts in High Conservation Value (HCV) areas include reference to external standards or guidelines?</td>
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<td>227</td>
<td>Does the company's framework for minimizing impacts in High Conservation Value (HCV) areas describe a formal process for evaluating projects?</td>
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<td>228</td>
<td>Does the company disclose a formal framework or policy governing investment in sustainable practices</td>
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²² Factor only applies to GICS 151030 (Containers & Packaging) and 151050 (Paper & Forest Products)
²³ Factor only applies to GICS 151030 (Containers & Packaging) and 151050 (Paper & Forest Products)
²⁴ Factor only applies to GICS 101020 (Oil, Gas & Consumable Fuels)
²⁵ Factor only applies to GICS 151040 (Metals & Mining) and 151050 (Paper & Forest Products)
²⁶ Factor only applies to GICS 201030 (Construction & Engineering)
²⁷ Factor only applies to GICS 101020 (Oil, Gas & Consumable Fuels)
²⁸ Factor only applies to GICS 151040 (Metals & Mining) and 151050 (Paper & Forest Products)
²⁹ Factor only applies to GICS 201030 (Construction & Engineering)
³⁰ Factor only applies to GICS 101020 (Oil, Gas & Consumable Fuels)
³¹ Factor only applies to GICS 151040 (Metals & Mining) and 151050 (Paper & Forest Products)
³² Factor only applies to GICS 201030 (Construction & Engineering)
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<td>229</td>
<td>Does the company’s framework or policy governing investment in sustainable practices with regard to palm oil production or sourcing include reference to external standards or guidelines?</td>
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<td>230</td>
<td>Does the company’s framework or policy governing investment in sustainable practices with regard to palm oil production or sourcing define Red Flags (commitment to ‘no deforestation’, ‘no burn’, ‘no peat’, ‘no conflict’)?</td>
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<td>231</td>
<td>Has the company obtained RSPO (Roundtable on Sustainable Palm Oil) certification?</td>
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<td>232</td>
<td>If the company is an RSPO (Roundtable on Sustainable Palm Oil) member, has it been subject to complaints during the past two years?</td>
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<td>233</td>
<td>If the company has been subject to RSPO complaints during the past two years, has the company provided sufficient transparency in an appropriate public document, including but not limited to the next iteration of the Annual Report</td>
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<td>234</td>
<td>Does the company disclose the total land disturbed?</td>
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<td>235</td>
<td>Does the company disclose a clear approach to the reclamation of disturbed lands, including tailing ponds?</td>
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33 Factor only applies to GICS 151040 (Metals & Mining)
34 Factor only applies to GICS 151040 (Metals & Mining)
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<td>207</td>
<td>Does the company disclose its water quality or quantity permits, standards, or regulations?</td>
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<td>208</td>
<td>Does the company disclose its wastewater discharge?</td>
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<td>209</td>
<td>Does the company have a water recycling program?</td>
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<td>210</td>
<td>Does the company disclose information about water recycled and reused?</td>
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<td>212</td>
<td>Does the company’s disclosed information about water recycled and reused include the percentage recycled?</td>
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<td>213</td>
<td>Does the company’s disclosed information about water recycled and reused include the percentage reused?</td>
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**Waste and Toxicity**

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<td>158</td>
<td>Does the company have a stated commitment to follow international guidelines for disposal of electronic waste?</td>
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<td>118</td>
<td>Does the company disclose specific targets for reducing NOx, SOx, and other significant air emissions?</td>
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35 Factor only applies to GICS 252010 (Household Durables)
36 Factor only applies to GICS 255040 (Specialty Retail)
37 Factor only applies to GICS 351030 (Health Care Technology)
38 Factor only applies to GICS 551010 (Electric Utilities) and 551030 (Multi-Utilities)
| Rating ID | Question                                                                 | Energy | Materials | Commercial & Professional | Transportation | Automobiles & Components | Consumer Durables & Apparel | Consumer Services | Media & Entertainment | Retailing | Food & Staples | Food Beverage & Tobacco | Household & Personal Products | Health Care | Pharmaceuticals & Biotechnology & Life | Banks | Diversified Financials | Insurance | Software & Services | Technology | Hardware & Semiconductors | Telecommunication Services | Utilities | Real Estate |
|-----------|--------------------------------------------------------------------------|--------|-----------|--------------------------|----------------|--------------------------|---------------------------|----------------|----------------------|-----------|----------------|-----------------------------|---------------------------------|-------------|------------------------------------------|------|----------------------|----------|-----------------------|----------------------|---------|-------------|
| 119       | Do the company's targets for reducing NOx, SOx, and other significant air emissions include relative targets? | X      | X         | X                        | X              | X                        | X                          | X              | X                    | X         | X              | X                          | X                               | X           | X                                        | X    | X                    | X         | X                    | X        | X                    | X       | X                    | X      | X                    |
| 120       | Do the company's targets for reducing NOx, SOx, and other significant air emissions include absolute targets? | X      | X         | X                        | X              | X                        | X                          | X              | X                    | X         | X              | X                          | X                               | X           | X                                        | X    | X                    | X         | X                    | X        | X                    | X      | X                    | X      | X                    |
| 121       | Do the company's targets for reducing NOx, SOx, and other significant air emissions include specific information on an implementation timeline? | X      | X         | X                        | X              | X                        | X                          | X              | X                    | X         | X              | X                          | X                               | X           | X                                        | X    | X                    | X         | X                    | X        | X                    | X      | X                    | X      | X                    |
| 123       | Does the company disclose quantitative information on significant air emissions from nitrogen oxides (NOx), excluding N2O? | X      | X         | X                        | X              | X                        | X                          | X              | X                    | X         | X              | X                          | X                               | X           | X                                        | X    | X                    | X         | X                    | X        | X                    | X      | X                    | X      | X                    |
| 124       | Does the company disclose quantitative information on significant air emissions from Sulphur oxides (SOx)? | X      | X         | X                        | X              | X                        | X                          | X              | X                    | X         | X              | X                          | X                               | X           | X                                        | X    | X                    | X         | X                    | X        | X                    | X      | X                    | X      | X                    |
| 125       | Does the company disclose quantitative information on significant air emissions from non-methane volatile organic compounds (VOCs)? | X      | X         | X                        | X              | X                        | X                          | X              | X                    | X         | X              | X                          | X                               | X           | X                                        | X    | X                    | X         | X                    | X        | X                    | X      | X                    | X      | X                    |
| 127       | Does the company disclose quantitative information on significant air emissions from particulate matter (PM)? | X      | X         | X                        | X              | X                        | X                          | X              | X                    | X         | X              | X                          | X                               | X           | X                                        | X    | X                    | X         | X                    | X        | X                    | X      | X                    | X      | X                    |
| 128       | Does the company disclose quantitative information on significant air emissions from hazardous air pollutants (HAPs)? | X      | X         | X                        | X              | X                        | X                          | X              | X                    | X         | X              | X                          | X                               | X           | X                                        | X    | X                    | X         | X                    | X        | X                    | X      | X                    | X      | X                    |

39 Factor only applies to GICS 551010 (Electric Utilities), 551020 (Gas Utilities), 551030 (Multi-Utilities) and 551050 (Independent Power and Renewable Electricity Producers)
40 Factor only applies to GICS 551010 (Electric Utilities), 551020 (Gas Utilities), 551030 (Multi-Utilities) and 551050 (Independent Power and Renewable Electricity Producers)
41 Factor only applies to GICS 551010 (Electric Utilities), 551020 (Gas Utilities), 551030 (Multi-Utilities) and 551050 (Independent Power and Renewable Electricity Producers)
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<td>129</td>
<td>Does the company disclose quantitative information on significant air emissions from mercury (Hg)?</td>
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<td>130</td>
<td>Does the company disclose quantitative information on significant air emissions from lead (Pb)?</td>
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<td>131</td>
<td>Does the company disclose quantitative information on significant air emissions from polycyclic aromatic hydrocarbons (PAHs)?</td>
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<td>Does the company disclose quantitative information on significant air emissions from hydrogen sulfide (H2S)?</td>
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<td>137</td>
<td>Does the company’s disclosure of quantitative information on significant air emissions identify the percentage of emissions in or near areas of dense population?</td>
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<td>138</td>
<td>Does the company provide information about water discharge in connection with hydraulic fracturing, including quality?</td>
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<td>139</td>
<td>Does the company’s disclosed information regarding water discharge in connection with hydraulic fracturing include quantitative metrics?</td>
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<td>140</td>
<td>Does the company’s disclosed information regarding water discharge in connection with hydraulic fracturing cover all operations?</td>
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<td>144</td>
<td>Does the company disclose the percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used?</td>
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<td>145</td>
<td>Does the company disclose information on efforts to actively monitor groundwater quality in connection with hydraulic fracturing operations?</td>
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<td>146</td>
<td>Does the company’s disclosed information on efforts to actively monitor groundwater quality in connection with hydraulic fracturing operations include baseline groundwater quality metrics?</td>
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<td>147</td>
<td>Does the company’s disclosed information on efforts to actively monitor groundwater quality in connection with hydraulic fracturing operations include quantitative performance against baseline groundwater quality metrics?</td>
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<td>149</td>
<td>Does the company disclose specific efforts to treat tailing waste including ponds and underground reinjection?</td>
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<td>150</td>
<td>Does the company provide data on significant spills?</td>
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<td>151</td>
<td>Does the company’s disclosed data on spills include the number of significant or reportable spills?</td>
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<td>152</td>
<td>Does the company’s disclosed data on spills include the aggregate quantity of significant or reportable spills?</td>
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<td>153</td>
<td>Does the company’s disclosed data on spills include the percentage recovered?</td>
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<td>159</td>
<td>Does the company disclose its total hazardous waste generation?</td>
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<td>160</td>
<td>Does the company disclose its hazardous waste generation for any of its operations located outside its primary domicile (e.g. the U.S. for Russell 3000 companies) at any level</td>
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42 Factor only applies to GICS 151040 (Metals & Mining)
43 Factor only applies to GICS 151010 (Chemicals) and 151040 (Metals & Mining)
44 Factor only applies to GICS 551010 (Electric Utilities) and 551030 (Multi-Utilities)
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<tr>
<td>161</td>
<td>Does the company disclose details regarding its hazardous waste disposal program?</td>
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<td>162</td>
<td>Does the company provide information about non-hazardous waste?</td>
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<td>163</td>
<td>Does the company's disclosed information on non-hazardous waste include quantitative metrics?</td>
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<td>164</td>
<td>Does the company's disclosed information on non-hazardous waste cover all operations?</td>
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<td>165</td>
<td>Does the company's disclosed information on non-hazardous waste include the percentage of waste recycled?</td>
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<td>Does the company's disclosed information on non-hazardous waste include the percentage of waste incinerated?</td>
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<td>Does the company's disclosed information on non-hazardous waste include the percentage of waste landfilled?</td>
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<td>Does the company disclose information on its waste management and recycling programs?</td>
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<td>Does the company have a consumer product waste management program?</td>
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<td>178</td>
<td>Does the company have a chemical waste management program?</td>
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<td>181</td>
<td>Does the company disclose specific targets for reducing hazardous and non-hazardous waste?</td>
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<td>182</td>
<td>Does the company’s disclosed information regarding targets for reducing hazardous and non-hazardous waste include quantitative targets?</td>
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<td>183</td>
<td>Does the company’s disclosed information regarding targets for reducing hazardous and non-hazardous waste include specific information on an implementation timeline?</td>
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<td>156</td>
<td>Does the company disclose a clear approach to mitigate environmental risks linked to deep-water drilling operations?</td>
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<td>157</td>
<td>Does the company’s disclosed information regarding its approach to mitigating environmental risks linked to deep-water drilling operations include monitoring procedures?</td>
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<td>184</td>
<td>Does the company disclose quantitative information on packaging and packaging materials?</td>
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<td>185</td>
<td>Does the company’s disclosed information on packaging and packaging materials include the total weight of packaging?</td>
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<td>186</td>
<td>Does the company’s disclosed information on packaging and packaging materials include the percentage made from recycled or renewable materials?</td>
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<td>187</td>
<td>Does the company’s disclosed information on packaging and packaging materials include the</td>
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<td>188</td>
<td>percentage that is recyclable or compostable?</td>
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<td>188</td>
<td>Does the company describe strategies to reduce the environmental impact of packaging throughout its lifecycle?</td>
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<td>316</td>
<td>Does the company have an enterprise level human rights policy?</td>
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<td>317</td>
<td>Does the company’s human rights policy address the protection of minority groups’ rights?</td>
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<td>Does the company’s human rights policy address the protection of women’s rights?</td>
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<td>322</td>
<td>Does the company’s human rights policy specifically address the issue of human trafficking?</td>
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<td>329</td>
<td>Does the company’s human rights policy include a training element?</td>
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<td>335</td>
<td>Does the company explicitly identify the right to water as a fundamental human right in its environmental policy, human rights policy, or other policy document?</td>
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<td>375</td>
<td>Does the company indicate that the company’s human rights policy supports any specific recognized public convention?</td>
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<td>376</td>
<td>Does the company’s human rights policy have clear reference to</td>
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45 Factor only applies to GICS 253010 (Hotels, Restaurants & Leisure)
46 Factor only applies to GICS 551040 (Water Utilities)
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<td>Does the company disclose an explicit commitment to respect the right</td>
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<td>384</td>
<td>Does the company disclose an explicit commitment to respect freedom of</td>
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<td>381</td>
<td>Does the company identify specific salient human rights risks in the</td>
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<td>382</td>
<td>Does the company disclose strategies to prevent and mitigate identified</td>
<td>X</td>
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<td>334</td>
<td>Does the company have a formal grievance reporting process for</td>
<td>X</td>
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<td>302</td>
<td>If the company suffered a major controversy linked to human rights or</td>
<td>X</td>
<td>X</td>
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<td>336</td>
<td>Does the company disclose information on the applicability of its human</td>
<td>X</td>
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<td>338</td>
<td>Is the company's human rights policy a global policy applying the same</td>
<td>X</td>
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### Environmental & Social Disclosure

#### Question 340
Does the company indicate that it applies the same human rights policy standards to partners?

| Rating ID | Question                                                                 | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |

#### Question 342
Does the company indicate that it applies the same human rights policy standards to suppliers/vendors?

| Rating ID | Question                                                                 | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |

#### Question 345
Does the company have an audit program in place to evaluate its suppliers' performance in the area of human rights (including human trafficking and slavery)?

| Rating ID | Question                                                                 | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |

#### Question 346
How frequently does the company conduct audits to evaluate suppliers’ performance in the area of human rights?

| Rating ID | Question                                                                 | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |

#### Question 347
Does the company disclose the percentage of vendors subject to performance audits in the area of human rights in a given year?

| Rating ID | Question                                                                 | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |

#### Question 344
Does the company have programs in place to assist its suppliers in improving their performance in the area of human rights?

| Rating ID | Question                                                                 | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |

#### Question 352
Does the company disclose a list of its top suppliers?

| Rating ID | Question                                                                 | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |

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47 Factor only applies to GICS 351010 (Health Care Equipment & Supplies)
48 Factor only applies to GICS 351010 (Health Care Equipment & Supplies)
49 Factor only applies to GICS 351010 (Health Care Equipment & Supplies)
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<tr>
<td>353</td>
<td>If the company discloses a list of its top suppliers, what percentage of the total supplier expenditure does this list represent?</td>
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<td>349</td>
<td>Does the company disclose policies and practices used to promote economic inclusion when selecting suppliers?</td>
<td>X</td>
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<td>350</td>
<td>Does the company have a program in place to screen its new suppliers for any of the following: environmental performance, labor practices or human rights performance?</td>
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<td>354</td>
<td>Does the company disclose information on efforts to address the risks of human trafficking and slavery in the supply chain?</td>
<td>X</td>
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<td>357</td>
<td>Does the company disclose that it maintains internal accountability standards and procedures for employees or contractors failing to meet company standards regarding slavery and trafficking?</td>
<td>X</td>
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<td>Does the company disclose that it provides training on human trafficking and slavery to its employees and management with direct responsibility for supply chain management?</td>
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<td>330</td>
<td>Does the company’s human rights or other formal policy cover community consultations and indigenous rights?</td>
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<td>X90</td>
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<td>Does the company’s human rights policy include a guarantee of free, prior and informed consent (FPIC)?</td>
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90 Factor only applies to GICS 151040 (Metals & Mining)
91 Factor only applies to GICS 201030 (Construction & Engineering)
92 Factor only applies to GICS 151040 (Metals & Mining)
93 Factor only applies to GICS 201030 (Construction & Engineering)
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<tr>
<td>331</td>
<td>Does the company’s human rights policy include a commitment to stakeholder involvement in the development of the policy, the implementation of the policy, and/or the evaluation of effective outcomes of the policy’s implementation?</td>
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<td>389</td>
<td>Does the company’s human rights or other formal policy cover security arrangements?</td>
<td>X</td>
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<tr>
<td>390</td>
<td>Is the company a Corporate Participant to the Voluntary Principles on Security and Human Rights (VPSHR)?</td>
<td>X</td>
<td>X[54]</td>
<td>X</td>
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<tr>
<td>391</td>
<td>Does the company have a specific policy on conflict minerals?</td>
<td>✔️[55]</td>
<td>□</td>
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<tr>
<td>392</td>
<td>Does the company’s policy on conflict minerals reference external standards, e.g., OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas?</td>
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54 Factor only applies to GICS 151040 (Metals & Mining)
55 Factor only applies to GICS 151040 (Metals & Mining)
56 Factor only applies to GICS 201010 (Commercial Services & Supplies), 201030 (Construction & Engineering), 201040 (Electrical Equipment), 201050 (Industrial Conglomerates) and 201060 (Machinery)
57 Factor only applies to GICS 252010 (Household Durables)
58 Factor only applies to GICS 351010 (Health Care Equipment & Supplies)
59 Factor only applies to GICS 151040 (Metals & Mining)
60 Factor only applies to GICS 201010 (Commercial Services & Supplies), 201030 (Construction & Engineering), 201040 (Electrical Equipment), 201050 (Industrial Conglomerates) and 201060 (Machinery)
61 Factor only applies to GICS 252010 (Household Durables)
62 Factor only applies to GICS 351010 (Health Care Equipment & Supplies)
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<td>393</td>
<td>Does the company's policy on conflict minerals include due diligence measures for tracing and sourcing?</td>
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<td>395</td>
<td>Has the company published a conflict minerals report for the past fiscal year?</td>
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<td>396</td>
<td>Does the company's conflict minerals report include information on the percentage of smelters and refiners within the supply chain that are verified &quot;conflict-free&quot; for tungsten?</td>
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<td>Does the company's conflict minerals report include information on the percentage of smelters and refiners within the supply chain that are verified &quot;conflict-free&quot; for tin?</td>
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<td>Does the company's conflict minerals report include information on the percentage of smelters and refiners within the supply chain that are verified &quot;conflict-free&quot; for tantalum?</td>
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<td>Does the company's conflict minerals report include information on the percentage of smelters and refiners within the supply chain that are verified &quot;conflict-free&quot; for gold?</td>
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**Labor, Health, and Safety**

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<tr>
<td>413</td>
<td>Does the company have an enterprise level workforce/labor rights policy?</td>
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<td>456</td>
<td>Does the company disclose a labor rights or other formal policy that encompasses freedom of association and the right to collective bargaining?</td>
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Factor only applies to GICS 151040 (Metals & Mining)
Factor only applies to GICS 201010 (Commercial Services & Supplies), 201030 (Construction & Engineering), 201040 (Electrical Equipment), 201050 (Industrial Conglomerates) and 201060 (Machinery)
Factor only applies to GICS 252010 (Household Durables)
Factor only applies to GICS 351010 (Health Care Equipment & Supplies)
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<td>457</td>
<td>Does the company’s labor rights or other formal policy reference relevant conventions or standards, e.g., ILO 87 or 98?</td>
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<td>458</td>
<td>Does the company have an International Framework Agreement with a global union federation?</td>
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<td>459</td>
<td>Does the company monitor employee satisfaction or engagement?</td>
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<td>460</td>
<td>Does the company’s quantitative metrics for employee engagement include a percentage value?</td>
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<td>461</td>
<td>If the company suffered a controversy linked to labor standards, has it failed to provide an adequate response?</td>
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<td>462</td>
<td>Is the company a signatory to the Bangladesh Accord?</td>
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<td>463</td>
<td>Does the company state a commitment to a fair or living wage for all employees?</td>
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<td>464</td>
<td>If the company suffered a controversy linked to &quot;living wage&quot;, has it failed to provide an adequate response?</td>
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<td>465</td>
<td>Does the company disclose a policy that specifically addresses occupational health and safety?</td>
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<tr>
<td>466</td>
<td>Does the company’s occupational health and safety policy explicitly encompass all facilities and operations?</td>
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<td>467</td>
<td>What percentage of the company’s operations is certified to OHSAS 18001?</td>
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<td>468</td>
<td>Does the company disclose information about OH&amp;S performance, including</td>
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67 Factor only applies to GICS 252030 (Textiles, Apparel & Luxury Goods)
68 Factor only applies to GICS 255040 (Specialty Retail)
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<td>477</td>
<td>Does the company's disclosed information on reducing the occurrence of injuries, occupational diseases, and work-related fatalities include quantitative targets?</td>
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<td>Does the company's disclosed information on reducing the occurrence of injuries, occupational diseases, and work-related fatalities include an implementation timeline?</td>
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<td>479</td>
<td>Does the company disclose information on management systems used to integrate a culture of safety and emergency preparedness?</td>
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<td>422</td>
<td>Does the company publicly disclose a gender diversity strategy or similar commitment to ensure appropriate gender representation at the board, senior management, or workforce levels?</td>
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<td>Does the company publicly disclose a gender diversity strategy or similar commitment to ensure appropriate gender representation at the board level?</td>
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<td>Does the company publicly disclose a gender diversity strategy or similar commitment to ensure appropriate gender representation at the workforce level?</td>
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<td>426</td>
<td>Does the company publicly disclose a gender diversity strategy or similar commitment to ensure workforce equality beyond gender at the board,</td>
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<td>Does the company apply a diversity strategy (beyond gender) to the board level?</td>
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<td>Does the company apply a diversity strategy (beyond gender) to the workforce level?</td>
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<td>Does the labor rights policy address discrimination (including gender, race, disability, ethnicity, nationality, religion, LGBTQ), workforce equality, or fair employment?</td>
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<td>Does the company’s labor rights policy address discrimination based on gender?</td>
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<td>Does the company’s labor rights policy address discrimination based on nationality?</td>
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<td>436</td>
<td>Does the company’s labor rights policy address discrimination based on religion?</td>
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<td>Does the company’s labor rights policy address discrimination based on sexual orientation?</td>
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<td>Does the company publicly disclose data on workforce equality connected with gender, race, disability, ethnicity, nationality, religion, LGBTQ, or other potentially-protected classes?</td>
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<td>Does the company's disclosed information on workforce equality include data on equality for the board?</td>
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<td>Does the company provide workforce demographic disclosure?</td>
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<td>450</td>
<td>Does the company provide workforce disclosure on gender and racial/ethnic group representation?</td>
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<td>451</td>
<td>Does the company disclose information on gender and racial/ethnic group representation across the total workforce?</td>
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<td>452</td>
<td>Does the company disclose information on gender and racial/ethnic group representation for executives and senior management?</td>
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<td>Does the company disclose information on gender and racial/ethnic group representation for professionals or technical staff?</td>
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<td>454</td>
<td>Does the company disclose information on gender and racial/ethnic group representation for non-contingent staff?</td>
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<td>455</td>
<td>Does the company disclose information on gender and racial/ethnic group representation for contingent staff?</td>
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<td>414</td>
<td>Does the company indicate that it applies the same workforce policy standards to suppliers/vendors?</td>
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<td>416</td>
<td>Does the company disclose the priority non-conformance rate and associated corrective action rate for suppliers' compliance with labor rights policies?</td>
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<td>367</td>
<td>Does the company's Code of Vendor Conduct have clear reference to conformance with ILO standards?</td>
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<td>363</td>
<td>Does the company's Code of Vendor Conduct address freedom of association?</td>
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<td>Does the company's Code of Vendor Conduct address collective bargaining?</td>
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<td>Does the company's Code of Vendor Conduct address working hours?</td>
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<td>463</td>
<td>Does the company disclose the priority non-conformance rate and associated corrective action rate for suppliers' compliance with health and safety policies?</td>
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71 Factor only applies to GICS 351010 (Health Care Equipment & Supplies)
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<td>Does the company’s occupational health and safety policy explicitly extend to suppliers?</td>
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<td>307</td>
<td>Does the company disclose information about customer satisfaction or retention?</td>
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<td>189</td>
<td>Does the company disclose a clear approach to assess and manage risks or hazards associated with the inclusion of harmful chemicals in products?</td>
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72 Factor only applies to GICS 151010 (Chemicals), 151020 (Construction Materials) and 151030 (Containers & Packaging)
73 Factor only applies to GICS 201010 (Aerospace & Defense), 201020 (Building Products), 201030 (Construction & Engineering), 201040 (Electrical Equipment), 201050 (Industrial Conglomerates) and 201060 (Machinery)
74 Factor only applies to GICS 351010 (Health Care Equipment & Supplies)
75 Factor only applies to GICS 352010 (Biotechnology) and 352020 (Pharmaceuticals)
76 Factor only applies to GICS 151020 (Construction Materials), 151030 (Containers & Packaging) and 151050 (Paper & Forest Products)
77 Factor only applies to GICS 201010 (Aerospace & Defense), 201020 (Building Products), 201030 (Construction & Engineering), 201040 (Electrical Equipment), 201050 (Industrial Conglomerates) and 201060 (Machinery)
78 Factor only applies to GICS 351010 (Health Care Equipment & Supplies)
79 Factor only applies to GICS 352020 (Pharmaceuticals)
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<td>Does the company’s disclosed information on its approach to assessing and managing risks or hazards associated with the inclusion of harmful chemicals in products include quantitative targets?</td>
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<td>191</td>
<td>Does the company’s disclosed information on its approach to assessing and managing risks or hazards associated with the inclusion of harmful chemicals in products include specific information on an implementation timeline?</td>
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<td>192</td>
<td>Does the company’s disclosed information on its approach to assessing and managing risks or hazards associated with the inclusion of harmful chemicals in products include monitoring procedures?</td>
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80 Factor only applies to GICS 151020 (Construction Materials), 151030 (Containers & Packaging) and 151050 (Paper & Forest Products)
81 Factor only applies to GICS 201010 (Aerospace & Defense), 201020 (Building Products), 201030 (Construction & Engineering), 201040 (Electrical Equipment), 201050 (Industrial Conglomerates) and 201060 (Machinery)
82 Factor only applies to GICS 351010 (Health Care Equipment & Supplies)
83 Factor only applies to GICS 352020 (Pharmaceuticals)
84 Factor only applies to GICS 151020 (Construction Materials), 151030 (Containers & Packaging) and 151050 (Paper & Forest Products)
85 Factor only applies to GICS 201010 (Aerospace & Defense), 201020 (Building Products), 201030 (Construction & Engineering), 201040 (Electrical Equipment), 201050 (Industrial Conglomerates) and 201060 (Machinery)
86 Factor only applies to GICS 351010 (Health Care Equipment & Supplies)
87 Factor only applies to GICS 352020 (Pharmaceuticals)
88 Factor only applies to GICS 151020 (Construction Materials), 151030 (Containers & Packaging) and 151050 (Paper & Forest Products)
89 Factor only applies to GICS 201010 (Aerospace & Defense), 201020 (Building Products), 201030 (Construction & Engineering), 201040 (Electrical Equipment), 201050 (Industrial Conglomerates) and 201060 (Machinery)
90 Factor only applies to GICS 351010 (Health Care Equipment & Supplies)
91 Factor only applies to GICS 352020 (Pharmaceuticals)
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<td>193</td>
<td>Does the company have a defined strategy for reducing the use of pesticides and herbicides in food production?</td>
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<td>Does the company's strategy for reducing the use of pesticides and herbicides in food production include quantitative targets?</td>
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<td>195</td>
<td>Does the company's strategy for reducing the use of pesticides and herbicides in food production include specific information on an implementation timeline?</td>
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<td>371</td>
<td>Does the company's Code of Vendor Conduct address supply chain audits for product safety?</td>
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<td>308</td>
<td>Does the company provide information on notices of violations received for non-conformance with regulatory labeling and/or marketing codes</td>
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<td>309</td>
<td>Does the company disclose the amount of legal and regulatory fines, settlements, and enforcement actions associated with false, deceptive, or unfair marketing, labeling, and advertising?</td>
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<td>310</td>
<td>Does the company disclose information on management's approach to identifying and addressing data security risks?</td>
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<td>311</td>
<td>Does the company disclose quantitative information on data security breaches?</td>
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92 Factor only applies to GICS 351020 (Health Care Providers & Services)
93 Factor only applies to GICS 402020 (Consumer Finance)
94 Factor only applies to GICS 351020 (Health Care Providers & Services)
95 Factor only applies to GICS 402020 (Consumer Finance)
### Environmental & Social Disclosure  
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<td>312</td>
<td>Does the company’s disclosed information on data security include the number of data security breaches?</td>
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<td>313</td>
<td>Does the company’s disclosed information on data security include the percentage of security breaches involving customers’ personally identifiable information (PII)?</td>
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<td>314</td>
<td>Does the company’s disclosed information on data security include the number of customers affected by security breaches?</td>
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<td>494</td>
<td>Does the company disclose a specific zero tolerance commitment to animal testing for cosmetic purposes?</td>
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<td>495</td>
<td>Does the company disclose a commitment to the promotion and implementation of the “3Rs” with regard to animal research for non-cosmetic purposes?</td>
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<td>496</td>
<td>Has the company, if engaged in the use of animals in a required or non-required testing program, established and published on its website an official policy regarding the use and treatment of animals in pharmaceutical or non-pharmaceutical testing programs?</td>
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96 Factor only applies to GICS 351020 (Health Care Providers & Services)  
97 Factor only applies to GICS 402020 (Consumer Finance)  
98 Factor only applies to GICS 351020 (Health Care Providers & Services)  
99 Factor only applies to GICS 402020 (Consumer Finance)  
100 Factor only applies to GICS 351020 (Health Care Providers & Services)  
101 Factor only applies to GICS 402020 (Consumer Finance)  
102 Factor only applies to GICS 303020 (Personal Products)  
103 Factor only applies to GICS 303020 (Personal Products)
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<td>239</td>
<td>Is the company a participant to the UN Global Compact?</td>
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<td>240</td>
<td>When did the company become a participant to the UN Global Compact?</td>
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<td>241</td>
<td>Does the company report sustainability metrics in accordance with the Global Reporting Initiative (GRI)?</td>
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<td>Which is the most recent year the company has reported sustainability metrics in accordance with the GRI?</td>
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<td>Does the company have any reports (regardless of standard) or information on its website equivalent to that found in a CSR/EHS report?</td>
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<td>What is the filing date of the company's most recent CSR report/material?</td>
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<td>Does the company provide external assurance or independent verification of its sustainability disclosures?</td>
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<td>248</td>
<td>Does the company's board have a formal schedule for consideration of environmental, health and safety, and social matters?</td>
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<td>249</td>
<td>Does the company have a dedicated Environment, Corporate Social Responsibility, Health and Safety, or Sustainability committee?</td>
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<td>250</td>
<td>Does the company's Environment, Corporate Social Responsibility, Health and Safety, or Sustainability committee have oversight of policies and operational controls of environmental, health and safety, and social risks?</td>
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<td>251</td>
<td>Does the company's Environment, Corporate Social Responsibility, Health and Safety, or Sustainability committee report directly to the board of directors or is it chaired by a named board member?</td>
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<td>279</td>
<td>How many times did the Environment, Corporate Social Responsibility, Health and Safety, or Sustainability committee meet in the most recent fiscal year?</td>
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<tr>
<td>280</td>
<td>Were the company’s Environment, Corporate Social Responsibility, Health and Safety, or Sustainability committee meetings in the most recent fiscal year well attended?</td>
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<td>281</td>
<td>Does the company’s environmental management system lead report directly to the CEO or management board?</td>
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<td>282</td>
<td>Is the Board of Directors specifically mentioned as having responsibility for the company’s human rights policy?</td>
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<td>359</td>
<td>Does the company publicly disclose a Code of Vendor Conduct?</td>
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<td>373</td>
<td>Does the company's Code of Vendor Conduct address generic supply chain audits?</td>
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<td>291</td>
<td>Does the company provide information indicating a link between consideration of ESG risks and performance, and executive remuneration?</td>
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<td>290</td>
<td>Does the company disclose specific non-financial targets in executive compensation plans?</td>
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<td>293</td>
<td>Does the company indicate that strategic ESG-related key performance indicators (KPIs) in the company plan are represented in the compensation or remuneration metrics?</td>
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<td>289</td>
<td>Does the compensation policy explicitly reference specific science-based targets for reducing GHG emissions with a reference to the 2°C scenario?</td>
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<td>286</td>
<td>Has the company explained how the variable pay award, dependent on non-</td>
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<td>303</td>
<td>Financial performance, was assessed for the year under review?</td>
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<td>304</td>
<td>If the company suffered a major controversy, is any increase in salary or bonus proposed for the directors employed at the time of the incident?</td>
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<td>251</td>
<td>Does the company actively monitor/audit internal compliance with its Business Ethics Policy or Code of Conduct?</td>
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<td>252</td>
<td>Does the company's Business Ethics Policy or Code of Conduct extend to include suppliers?</td>
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<td>253</td>
<td>Does the company disclose processes or strategies for monitoring supplier compliance with its Business Ethics Policy or Code of Conduct?</td>
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<td>254</td>
<td>Does the company disclose the priority non-conformance rate and associated corrective action rate for suppliers' compliance with its Business Ethics Policy or Code of Conduct?</td>
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<td>255</td>
<td>What is the company's percentage of suppliers audited for compliance with its Vendor or Supplier Code of Conduct, or its Business Ethics Policy or Code of Conduct?</td>
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<td>256</td>
<td>What is the highest level of executive oversight for the company's anti-bribery or anti-corruption program?</td>
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<td>257</td>
<td>Does the company's anti-bribery or anti-corruption policy specifically prohibit personnel from receiving and giving gifts, bribes, or facilitation payments?</td>
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<td>258</td>
<td>Does the company provide anti-corruption training to all employees, including management?</td>
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<td>259</td>
<td>Does the company have a confidential hotline and stated protection of whistleblowers?</td>
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<td>261</td>
<td>Does the company’s disclosed information on internal monitoring, whistleblower, or reporting systems include metrics related to the number of inquiries, complaints, or issues received by the legal or compliance office?</td>
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<td>263</td>
<td>Has the company obtained independent accreditation of its anti-bribery or anti-corruption program?</td>
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<td>264</td>
<td>Does the company disclose the amount of legal and regulatory fines, and settlements associated with violations of bribery, corruption, or anti-competitive standards?</td>
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<td>265</td>
<td>Does the company describe its management system for prevention of corruption and bribery throughout the value chain?</td>
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<td>273</td>
<td>Does the company disclose the operation of an anti-money laundering program, including a customer due diligence (Know Your Customer)?</td>
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<td>Has the company obtained independent accreditation of its anti-money laundering program?</td>
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<td>Does the company disclose country-by-country tax payments?</td>
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<td>Does the company disclose country-by-country financial information?</td>
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<td>Does the company disclose country-by-country information on turnover/revenue?</td>
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<td>Does the company disclose country-by-country information on profit or loss before taxes?</td>
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<td>489</td>
<td>Does the company disclose country-by-country information on number of employees?</td>
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<td>Does the company disclose country-by-country payments to governments?</td>
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<tr>
<td>491</td>
<td>Is the company a member of the Extractive Industries Transparency Initiative?</td>
<td>X</td>
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<td>267</td>
<td>Does the company have a publicly disclosed policy relating to the use of company funds for political purposes?</td>
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<tr>
<td>268</td>
<td>Does the company publicly disclose information on the use of corporate funds for the purposes of political advocacy, including lobbying, campaign contributions, and contributions to tax-exempt groups including trade associations?</td>
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<td>269</td>
<td>Does the company's disclosed information related to political advocacy include the amounts spent on political advocacy?</td>
<td>X</td>
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<tr>
<td>270</td>
<td>Does the company’s disclosed information related to political advocacy include the recipients?</td>
<td>X</td>
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<tr>
<td>271</td>
<td>Does the company’s disclosed information related to political advocacy include, at a minimum, the five largest political, lobbying, or tax-exempt group expenditures?</td>
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<tr>
<td>272</td>
<td>Does the company’s disclosed information related to political advocacy include a discussion of the</td>
<td>X</td>
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104 Factor only applies to GICS 151040 (Metals & Mining)
105 Factor only applies to GICS 151040 (Metals & Mining)
## Questionnaire on Social Responsibility

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<tr>
<td>402</td>
<td>Does the company disclose a formal system to implement stakeholder consultation and engagement?</td>
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<tr>
<td>403</td>
<td>Does the company disclose information about stakeholder engagements carried out during the past year?</td>
<td>X</td>
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<td>405</td>
<td>Does the company disclose policies or practices used to address the disparity of the quality and availability for medicine or health care towards low income communities or developing countries?</td>
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<tr>
<td>406</td>
<td>Does the company provide non-profit medications to low income patients or to those in developing countries?</td>
<td>X</td>
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<tr>
<td>407</td>
<td>Does the company provide direct support or assistance for the obtaining of medications for low income patients or to those in developing countries?</td>
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<tr>
<td>408</td>
<td>Does the company disclose a policy on clinical research?</td>
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<td>Does the company's policy on clinical research include a commitment to the Helsinki Declaration?</td>
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<tr>
<td>410</td>
<td>Does the company's policy on clinical research extend to operations globally?</td>
<td>X</td>
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<tr>
<td>411</td>
<td>Does the company's policy on clinical research extend to suppliers, including third-party clinical research organizations (CROs)?</td>
<td>X</td>
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<td>412</td>
<td>Does the company have a system for obtaining independent third-party verification (ethical committee) of requirements for clinical research?</td>
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106 Factor only applies to GICS 351020 (Health Care Providers & Services)
Appendix II: Third-party data

The majority of factors are collected from company disclosures and corporate websites. A small number, however, refer to corporate membership and participation in relevant and credible initiatives; these are sourced from the third-party websites listed below.

<table>
<thead>
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<th>Third-party organization</th>
<th>URL</th>
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<tr>
<td>Accord on Fire and Building Safety In Bangladesh</td>
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<tr>
<td>CEO Water Mandate</td>
<td><a href="https://ceowatermandate.org/about/endorsing-companies/">https://ceowatermandate.org/about/endorsing-companies/</a></td>
</tr>
<tr>
<td>Extractive Industries Transparency Initiative</td>
<td><a href="https://eiti.org/supporters/companies">https://eiti.org/supporters/companies</a></td>
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<tr>
<td>United Nations Global Compact</td>
<td><a href="https://www.unglobalcompact.org/what-is-gc/participants">https://www.unglobalcompact.org/what-is-gc/participants</a></td>
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